App F IX 4

Previous References
nil 10-48-7, 8, 127 128
nil 100 53-12, 207, 208

Later References
LLH 106 C RBS
LLH 218 F-F 60

1954-55
(C M)

File No 10-54-
Serial Nos 3, 4, 5
10

MYSORE GOVERNMENT SECRETARIAT

Serial Nos five P-162
E

Part B for October 1954

SUBJECT

Audit of the Store Accounts of the Engineering Section Bangalore corporation

WD 03555—GPB—25 000—2 7 53

To

The Commissioner
Corporation of the city of Bangalore
(through the Mayor)
L 8472/Dated 13 10 54

Directs to Close the ma

Received
11/11/54

Strengthening the audit section of the
Bangalore City Mlty - Special
audit report

Letter to the Mil Commr Bangalore
City/Mlty issued in No L 2416/Mil
10-48-13 dated 8-9-48 Calling
for proposals for the above

Letter No A 5 C 429/48 dated the
30th Sept 1948 from the Mil Commr
Bangalore City forwarding a copy
10/ of the Special Audit report of
the Stores accounts of the Engineering
Section of Bangalore City Mlty from
for the period from 8-1-43 to 24-7-44

Submitted with reference to paras
6 to 8
5 supra the Mil Commr states
that the Mil Engineer has been
to bestow personal attention
regard and furnish replies may be
JSO
17-12 2 for perusal - Report
17 to 18
The receipt of further
will be awaited.
Sec St 9/11
25/10/48

3746 accounts of the Engineering
of the Bangalore City Mkt

---

1) Letter No A5C 429/48 dated
the 9th November 1948 from
the Mkt Commr Bangalore City
2) forwarding the above special
audit report

---

3) The Mkt Commissioner states
that the Municipal Engineer has
been requested to bestow personal
attention in this regard and
furnish replies early. The receipt
of the replies will be awaited

I for
24/11/48

1) Further letter No. 172/CL009 dated
15th Nov 1948 from the Comptroller to
Govt recommending that the 1st
Asst Accounts Clerk Ganachari

746. 41
3843

Dy Chief Clerk

Re audit of the Stone accounts of the Bay

For auditing the Stone accounts in question may be granted 20 percent Deputation Allowance of his Grade salary in the Audit Dept for the period he is engaged on this work

~~27~~ The appointment has been made for a period of six months the Hon'ble Minister to whom in this Connection he has forwarded a copy of the above request to obtain the Concurrence of the Hon'ble Minister to his recommendation and pass the same to Govt early

~~25~~ If approved, the receipt of the resolution of the Hon'ble Minister will be awaited.

~~25~~ For perusal. On receipt the resolution will be awaited

Yes
26/4/49

4(1)
844
3843

Audit of Stone accounts of the Bangalore City PC

1) Further letter no 180/CLAD dated 17th Nov 1948 from the Comptroller to Govt forwarding a report re progress in the above audit work

8
9) Submitted for perusal. The receipt of further report will be awaited
Rev secy for 26/11/48

IOR
26 11 48
Rev secy for

5641
27/11

9) Returned
C Recs & Secy

8
28/11/48
11 AW

T E R I ST R FOR CITY
J I C ALT A U RAU
2198
29-11- 948

8 JC
Comptroller Should be attended to
P Reddy
9/12

11) Submitted with a draft letter to the Comptroller
IOR
13 12

12) Returned
18/12/48

8
11/12

Secy for
11/12

Audit report on Stores accounts (1)
3844 of the Bangalore city Mcty

Issued in Nil 7103 dated 30-12-48
to the Municipal Commissioner,
Bangalore city.

(2) Letter No 216/CLAD dated 14th December 1948 from the Comptroller to Govt furnishing a further report in the matter

3 ~~3~~2) The Comptroller states that a further list of 38 objections ~~were~~ was issued during November 1948 and the verification of stock accounts of S.W pipes for 8 years from 1-7-40 to 30-6-48 has been completed

14 ~~3~~3) He begs to notice in this connection that none of the objections was during the previous months has been received back with replies and it is necessary that the Municipal Commr should be requested to furnish forthwith the objections raised till they are brought to a finality

~~3~~4) It may be mentioned here that

H
4731
5-403

The Municipal Commissioner has
not been addressed in NL
7103 dated 30-12-48 to attend
to the objection memo promptly
Another draft letter to the Municipal Comm
is also sent for approval

8/1/49
Pto

10/1/49

Docket in NL 7902 of 13-1-49
to the Municipal Commr, Bombay

20/1/49

Letter No 25-Loc II dated 17-1-49
from the Comptr & Audit- submitting
"for information, printed report on
the audit of the accounts of Bengal
Calcutta for the months of Dec 1948

17/1/49

A reminder has been issued to the
Municipal Commr Bombay to dispose of the
objections in NL 7902 of 13-1-49

18/1/49

A D.O. reminder may be put
calling for a progress report &
to enclose a copy of the complaint
dated 17/1/49 for

Special audit reports of Stone Crusher
in Bangalore City Mcty

5-4034

5-698 (119/38) Submitted with a draft DO. memo
to the Hl. Comm for sgd

HOR
28-1-49
Fr 28-1-49

39/20) Yours attn drn
for
28/1/49

Yours - - - No L 8770 dated the
2nd February 1949 of the Municipal
Comm Bangalore City

Letter No SI 5-C 429 dated 27-1-49
from the Municipal Commissioner,
Bangalore City forwarding copies
of the special audit report on the Stores
accounts of the Engineering sections
Bangalore City Mcty

21 (40) The Municipal Commissioner
states that the Municipal Executive
Engineer has been requested to
bestow his personal attention in
this behalf and to furnish
replies very early

(41) The Hl Comm has also

Special audit report relating to the stores accounts of the Bargy. City Mcty

C6347

on letter No L8770 dated 2-2-49 (Fn to attend to these objections Statements promptly

DOF 4-2-49 Pr 4.2.49 23/24) Pl want till 15/2/49 other some cannot be ready

Letter No 92/Circle II dt 16 2-49 from the Comptroller & Audit- furnishing the progress report on the audit of the stores accounts of the Bargalow city Municipality for the months of January 1949

23/24) The Comptroller begs to note that- the total number of objections raised upto the end of January 1949 is 177 and that- all the objections are still outstanding and the replies from the Municipal Commr are awaited

25) Another reminder to be sent to the Commissioner is put up for approval, the DOF present letter of the Comptroller being also referred forwarded to him

Pr 26.2.49

26) Done & despatched

Fn 26/2/49

Progress report of audit of store accounts of Bangalore City Municipality.

Issued to the Municipal Commr. Bangalore City in Nos 9926 dated 3-3-49 –

Requests to expedite replies both audit objections

—

27/ Resubmitted after issue under reference to para 26 supra

JdOV 4 3 49 Fwd 3 49

28/ For perusal of the report received from the Comptroller in regard to the subject

dated 26-2-49

T P T R FOR C Y
E IPAL T S AND U AL
No 3896
D e 5/3/ 49

4/3/49

29/ Municipal City

Municipal Audit

4/3/49

5/3/49

30/ [illegible]

5/3/49

(2) Audit report of special
ML 7426 } auditor re stores accounts
7585 } in Bldrs Cdy dlly

1) Letter no A 5 C 429/47 dated
25th March 1949 from the
Municipal Commr Bangalore
Cdy stating that objections
have been raised by the ML Executive
Engr & take immediate steps for
answering the objections raised &

2) Further letter general no dated
1-4-49 from the same office
enclosing a copy of objections
and stating that the ML Executive
Engrs has been requested to expedite
submission of replies thereto

31) Submitted for perusal

14/4/49 32) Gentleman 16/4

TO GOVT OF MYSORE
To
Dt 16/4
CANTONMENT

THE MINISTER FOR CITY
MUNICIPALITIES AND MUZRAI
No 4678
Date 18/4/1949

33) Submitted 2/16/4/49
18/4/49.

34) The Dy Secretary is requested to
that no further delay is allowed
in furnishing replies. Letter

W.L 8437
TL 7583
+TL 7426

Audit report on the Stroud (11)
accounts of the Bilton Alty Mtls

36) Submitted with a draft for appl

Bdon
29 4 49

37) Done
by Secty

Joint Mtg Comm, Bilton
Alty w WRL 12786 & 4-5-49

Request to expedite unknown
replies to audit objections

K) Letter no 265/Circle II dated the
27th April 1949 from the Comptr
& Govt stating that Stock and
Property Registers were audited from 1-7
to 30-6-48, and a further set of objections
were sent to the Mtg Comm, but that
none of them have been received back
with replies

8) The Municipal Commissioner
was requested to expedite action
on replies in WRL 12786 & 4-5
& informed he will be recommd

A11876 Audit Report on the Town
A8437 accounts of the Burgh for
7585 the year

will also be sent when
the information A Draft is sent
up for appl

Odr 39) There is another progress
16/5/49 report received from the Comptroller
Pub 5/49 to day but unfortunately a letter, with a
Dept letter to Messrs Pincott on
the lines indicated herein for
17/5/49

Further letter No 305/Circle II dated
the 14th May 1949 from the Comptroller
in Govt forwarding the progress report
on the audit of Town accounts for
April 1949

40) Submitted for perusal
The Comptroller drops to
note that none of the objection
Statements were returned with
replies by the Municipal Commissioners
even during this month A draft
letter to the Commrs is also pending
20/5/49 Pub 23/5/49 Cabinet 24/5/49
41) Paid May 1949

Audit. report (I) of the a/cs of Bhore City Mly

Dl 8776

Forwd to the Pl Commr Bgl City in Dr L 13807 & 25.7.49

Regrets

Secy

Dy Secy 4 6 49

From

The Comptroller & Government

No 361/Genl II dated 17 6 49

Reports the completion of the Spl audit of Stores account for the period from 1 7 40 to 30 6 1948 and adds that none of the objections raised by the Municipal Commr have been returned as the Rupee

43) Draft Letter by the Municipal Commissioner Bangalore city to put up for approval as other orders

Secy 5/7/49 Dr 5.7.49

44) For approval

5/7/49

45) For favour of perusal & return

Minister City Municipalities

Dr 7/7/49

46) 7/7

47) Dr 7/7/49

T I T R F O Y
L J C A L I - J Z R A L
No 165
Da 11/7/49

9437/Rl 47-68

Report of Stores Accounts of the Engineering Dept of Bangalore city Municipality

To

The Municipal Commissioner
Hon'ble

No. L 1393 d 1 P 49 Call
extract information -

From

The Comptroller to Government
No 87/L 1 c 11 dated 5/13-8-49

Forwards a copy of the above Report embodying the several irregularities noticed during the course of audit and the Remarks thereon

-

48) The special audit of the Stores Account of the Bangalore Municipality which was arranged to be taken up & reported to have been concluded A Copy of the Report is sent for the information and orders of Govt The Report reveals the irregular Custody of very Serious nature and although only numerical and quantity accounts are maintained, the Cost on an Rough estimate is computed to exceed Rs 10 000/

(49) The irregularities found on audit are of a diverse nature as detailed in the Report flagged "C", which to a Considerable extent could have been avoided Trust if for the failure to check and verify the accounts at periodical intervals by Responsible officers, this allowing Scope for the Store Keeper [illegible]

Audit of Stores accounts of the Engineering Dept of the Bombay Municipality

50) These objections are also being sent monthly to the Municipal Commr. hence for replies. But quite a several Memoranda issued no reply as so far received from the Municipal Commr to these objections

51) The transactions of the Bombay Municipality in respect of Stores is so to be on a par with that of any normal public works Dept, and with a view to ensure proper accounting, it is suggested that the method prescribed in the P & O Suggestion could perhaps be taken up for consideration only when explanations of the several irregularities are received from the Municipal Commr and the position becomes more clear

52) Submitted for perusal and orders

Mrs
29/8/49

53) The report on the Audit of the accounts of the Municipal Stores of the Engineering Dept, Bombay circle may please

C

54) The Comptroller, while forwarding the same to the Govt, has offered

Notes account of the Engineering
of Bangalore city Municipality

remarks thereon

The important
operations made by him are as follows

owing to the incomplete manner
in which the accounts in the Store
are maintained, the exact amount of
over due loss could not be determ
definitely the value of the articles on
which properly accounted for may be appr
estimated to exceed Rs 10,000/-

The defalcations specially in
the issue account to the contractors
occurred, owing to the failure
observe & enforce account rule
the part of the Executive engine
Executive Engineers. If the storekeep
whose there was some proof of
dishonesty had been removed fro
responsible post in October 1905
much of the loss sustained could

Audit of Stores account of the Engineering (23) Dept of the Bangalore city Municipality

The post audit of the accounts of the stores is necessary in order to attend to this work, it is proposed to strengthen the audit staff. The Commr has been addressed in the matter

) The remodelling of the Stores Accounts with the help of Public Works Dept is necessary & the same will be taken up

55) The period covered in the present audit is 8 years commencing from 1.7.40 to 30.6.1948 Lists showing the objections were sent every month to the Commr. pointing out the defects & requiring replies thereto within a week. Even though the Commr has pointed out the necessity for sending replies to them, it is stated that so far no replies have been received. It is not done no useful purpose

(b) Audit of Stores account of the Engineering Dept of the Bangalore city Municipality

would be served by the present audit contracts in this behalf

56) A copy of the Comptroller's letter dtg the audit report with present to the ML Govt Blr. at for placing the same before the Mcl pending there upon thereon Immediate action is necessary to (1) realize the estimated loss of Rs 10000/ (2) to obtain the explanation of the Engineers concerned for non observance of the accounts rules in this behalf (3) Having the audit staff and (4) to remodel the forms accounts

57) A time limit may be fixed for sending up the 1948 audit reports by 1st October a detailed report in this behalf the Govt

1968/ Dept of the B'lore Municipal Body

2721

58) Submitted with reference to paras 3 & 4

supra

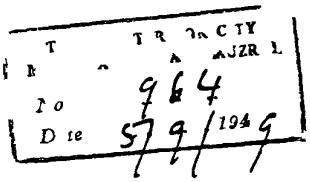
1/9/49

59) A & B may be approved

5/9/49

Secretary City Municipal Council

5/9/49



60)

6/9/49

7/9/49

61) Draft letter

8/9/49

62) Draft letter to the Municipal Council

Bangalore for approval

Cadle 9/9/49

63) Issued

10/9/49

The Municipal Commissioner,

Bangalore City

(Attn: the Encroachment

Section 3319/49 16.9.49

Cadle for information

Draft Sent 30/10/50

Sent 19.9.49

64) Why was this linked to file no 2043/—

linked from some other file

The explanation of the C.W. is necessary

Shyla Held responsible for this

27/2/52

Audit of Stores Account of Engineering
Dept of B'lore City Rly

12/4 65) Ref is invited to Para 62 & 63 of the file bearing DNO 2043/HH, as was because of Audit Sec note in Para 62 this will be disturbed now

66) Yes Continue the note

SNR 13/4 Thanked instructed to kindly help

67) Above Reminder is put up for approval

15/4

68) Issue

Dm 23/4.15/5/53

SNR 1/5

D o Reminder no L 1580 dy 8
to the Comm'r B'lore Corpn

Reminder L 5468 dy 6-8-53 com'r ce B

21/5 SNR 3/6

69) Reminder is put up for approval

Dy/2 consolidated D o L no L 17233-6 dy 23-3-57

70) The Report of this Office called for vide 16-9-1949 has not been sent by the Corporation E.C.B Corpn & Board Authorities though nearly four years have elapsed This enquiry calls for such as report not only to point a profession on efficiency and dishonesty and the various manner of handling valuable Stores when Persons irregularities have come to

Audit of Stores Accounts of the Engineering Dept. of the Bangalore City Municipality

---

OFFICE OF THE MINISTER
PUBLIC HEALTH & LOCAL SELF GOVERNMENT
16 APR 1954
No 322

74) 4/4
16/4

75) 27/4/54

76) 27/4/54
27/4

77) Ten files may on the first instance be referred to the Chief Secretariat to consider the displeasure of the Govt for the delay as ordered

28/4 28/4

A/S
Chief Sett

78) 3/4

GENERAL & RELEN... SECTT
30 APR 1954
CL I CL II

79) It is seen from the records that the inordinate delay referred to in the foregoing paras and in respect of which the displeasure of Govt is now desired to be communicated, is in the matter of receipt of a reply to Govt's letter dated 16 9 49 addressed to the Pl Commissioner, Bangalore city during the period from 16 9 49 and onwards upto 13 10 52, ~~Sri A.S. Khaleel~~ on which date Sri Kenjarappa was posted as Pl Commr, Sris N S Hiranmayya and B M Abubaker were serving as Pl Commissioners The present incumbent Sri. Kenjarappa has assumed charge only from 13 10 52

80) As no reply has so far been received in the

Hadot of Stores Accounts of the Engineering Dept of the

Chief Secretariat 938/Cts File No Bangalore city of Municipality 938/C45 Page

matter from 16 9 49, it is perhaps necessary to obtain clari as to the officer to whom the displeasure of Govt has to communicated — though reminders dy 8 5 53 & 8, 53 K have all been issued when Sri Renjaraja Controller to M the ML Commr — for perusal and orders

81) The ML Br may be requested to put up Cpy of Go no 2 1778-9/ml 10-48 8 Dated 23 8 48 for reference

Asst Secy ML Br

83) Pl address a letter to the Spl officer Anti-corruption for and for orders of the Hon Minister when the file may be referred to the Conf Asstt

84) Draft Go accepting the Spl officer to Common and draft letters to the Commr CCB and the Spl officer E.A and A C are put up the three drafts are for approval

85) Issue

Go

Work is that the Spl officer Efficiency audit & Anti-Corruption to Audit the accounts of Engineering Authorities & Corporation

REVENUE SECT
10 MAY 19
UNDER

Audit of the Stores Accounts of the Engineering Section
— Corporation —

Chief Secretariat 350/me File No 938/Cus of Page

G.O. No L 1828-9/Aud/10-54-3 dt 21.5.54

All Officers, Accountants & Efficiency Audit
& Commissioners CCB

To

The All Officers
L 1830/Aud 10-54-6 dt 21-5-54
Directs to submit reports

The Commissioner CCB Deputy to Mayor
L 1831/Aud 10-54-5 dt 21-5-54
directs to afford facilities

---

86) The Collection (Rule 10-48-8) referred to at Para 81 is put up and reconstituted as per orders at Para 85

87) A/s
Chief Secretary

Dt 22/5

Dt 22/5

88) Kind regarding is invited to paras No 71, 79 and 80 of the foregoing If approved, the Municipal Branch may be requested to retransmit the file with a note indicating the name of officer to whom the displeasure of Govt is proposed to be communicated and the extent to which he has

24 May 10

Audit of accounts of Corporation (27) [App I III 2

Mysore Government Secretariat | 350 Misc File No 938 of 195

Serial No

responsible for the delay

MB 31/5/54 89) For the compliance -

Asst Secy

AR 31/5 Mr Bv

31/5/54

90

90) Displeasure has to be conveyed to all the Commissioners who were in office from 16-9-49 up to date who wrote ~~this office during this has to be ascertained~~

91

91) As the question has been referred to the Special Officer, Efficiency Audit as at Para 84-85, it is for Consideration whether the displeasure may be conveyed after the receipt of the Report for orders

Dy 5/6/54 92) As to particulars regarding the names of Commrs who were in charge of the Department during the period are required by the Chairman, the same may be ascertained & furnished

S.O. 7/6 93) Please the Civil List of for with my observations

AR 12/6

As I know Sri N S Hiranmaiah, Sri Achutha and Sri Hemavappa worked as Commrs from 1951 upto

AR 12/6

94

94) As seen from the Memorandum

Note — Contn Sheet

93) Audit of the Corporation Engineering Section

File No 350/nil of 195 938/vc

Mysore Gov Secreta

Serial No

Reports of the Corporation were some available civil cases (Complete set from 49-53 are available in the Library and chiz Sett). The Heads are the Officers acted as Commissioners of the Corporation

Name	Date of appointment	
~~Sri Sayi Narasiah~~	~~5-4-49~~	to whom
Sri Sardar Hussain	23-2-50	
N S Hanumaiah	21-6-51	+ P As to the Co
Abu Baker	21-5-52	who are also responsible
K Hanjarappa	13-10-52	

The Report was called for on 16-9-49 Flag A Asa.
From that date the above Officers were in Office as Commissioners Discharge of Government has to be Conveyed to the above Officers for note forming the enclosures called for in the above with reference to Para 93

16/6 Sec
(7 22/6 93) Asst Secy Chitgarth

28/6

93) Hand reference is invited to the marginal notes on para 64 above — "Govt B dtd 19-9-49" and "B dtd 30-10-51" — as also the notes from para 65 to 68 A report was called for from the Municipal Court, Bangalore

REVE OF GENER 29 June 1954

WD 04861—GPB—60 000—22-1 54

overnment tariat | 350/one File No Corrspndn 938/Ch of 195 (2-1 X)

Serial No

A1

On 16-9-49 we gave the direction that it should reach the Govt of India before the end of Oct 49 and no reminder to the HC Comm had been issued till 8 5 53. In the circumstances it may not be appropriate to communicate the displeasure of Govt to all the officers mentioned at para 94 This apart, the HC Comm has been reminded again only twice on 8-5-53, 16-8-53 and 23-3-54 It is not known what action, if any, has been taken by the several ~~the addressees~~ on the Govt letter of 16 9-49 by ~~the addressees~~ ~~comprising~~ ~~Bangalore~~ HC Comm, who holds the charge of the post, during the period in question. If approved, the Comm, Bangalore Corps may be requested to report immediately the action taken in this behalf before action is taken to communicate displeasure of Govt as ordered at para 71 to 75 above A draft letter to the Comm is put up for approval or other orders

MD 30 6 54

9/7 DS(G) Secy / Chief Secy

Secy 8/7

9/7 DS(G)

9/7

Secy 11/7/54

Secy 11/7/54

GENERAL & REVENUE DEPARTMENT 1st June 1954 CHIEF SECRETARIAT 4208 2 JUL 1954 Bombay

(192) Audit of Store A/cs of the Engg Supdt of the Bangalore Cdmt Standing for the period 1940-48

File No (1) of 195

938/Ch/2994/Ch

Mysore Government Secretariat

Serial No

Read the letter No Ch 5124 of 3-7-54 to the Commr of Bangalore Cdmt Corpn

Letter No AS-429/47-48 of 7-7-54 from the Commr, Bangalore Cdmt Corpn recommending that the matter may be treated as closed ~~as the papers are not traceable, and no further action may be taken on the part of the~~ in the circumstances explained

For A

AR 4/7

100) It is seen from the letter of the Commr and the report of the Corpn Engr enclosed to it that the matter has been followed up all along both by the erstwhile Municipal Council and the Corpn ever since 1948 and it has been in correspondence with the Govt for orders

- Refer paras 71 to 76 and 96

MR 29/7/54

101) Ld Q Secy

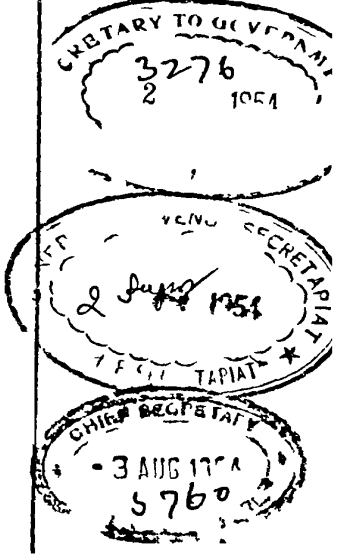
Chief Secy

AMR 21/7/54

102) There is no need to pursue the matter The matter may be Closed

GVR 7/8

AMR 7/8/54



Audit of Stores Accounts of the Engineering Dept.

Government Secretariat | File No. (29) of 195 | [App F III 2

2994/54

Serial No

103) It is seen from the Corporation Engineer's report dated 6-7-54 and the Commissioner's letter dated 7-7-54 forwarding a copy of former that the matter had not been shelved but was followed up all along since 1948 A major part of the loss sustained by the Bangalore City Municipality has been recovered and the balance to the extent of Rs 2632/- had to be written off the accounts with the approval of the Government for the reason that the accounts details of the stores for the period in question are not available It is surprising to note that in a well organised office as that of Corporation the detailed accounts of the stores for the period in question are not available and the non-availability of the same has led to this loss In view of the fact th the Store Accounts are being maintained and checked regularly at present, the recommendation of the Corporation to drop this matter may be approved

Mun & S C)

6/9

6/9/54

OFFICE OF THE MINISTER FOR PUBLIC HEALTH & LOCAL SELF GOVERNMENT
7 SEP 1954
No 21440

MYSORE LAB
2245
14 SEP 1954
MYSORE

104) 14/9/54

14/9

14/9/54

105) A draft reply to the Comr, Bangalore City Corpn is sent up for approval. This may issue from the Municipal Branch, as has been dealt by it

Audit of the Store Accts of the Engg Section
Branch Clerk Municipality Mysore Govern
File No of 19 Secretariat
for the year 1949-50 & 1950-51 / 3505 / 2658/Rel

938 / 29-9-54 / Ch

Serial No

dealing with the audit report has to be recorded in that Branch

Asst Engg
ML Br

Asst
15/9/54

106) Asst
15/9/54

16/9

MUNICIPAL OFFICES
15 SEP 1954
MUNICIPAL BRANCH

107) The Audit of the Stores Accounts of the Engineering Section & the Carbanakan has been ordered to be done by the Director Efficiency audit (Paras 72-76) the question of combining Anti-Bleasure to the Commissioners of the Carbanakan has been objected (vide para 102 supra)

108) In other words the Report of the Report for the Director Efficiency Audit may be awaited or the file closed in the present 25/9 form as recommended by the Commissioner 23/9

109) Wherein the draft letter putting by the Chief Sett

Engg
24/9

110) The Chief Sett draft is flagged (C Sett) for removal 25/9 28/9

111) 29/9

Secy Dist)

112) Issue

D C4 61-GIB—C0 0—2?-1 61

Mysore Government Secretariat

Addl Store B/S Engineering Section & Corporation

265 Addl File No of 195

[App F III 2

Serial No

To

The Commr C & B thro' the Mayor

Lr 8472/C dt 10-5-4-10 Rd 13/5/54

~~Convey for approval~~

Copy to the C & SO

Direct to close the matter

B

14/10/54

S

Ld Stn Store O/s Civil Engineering Section Stn
Cantonment

No 265 S/ml of 195

Mysore Governme
Secretariat

Serial No

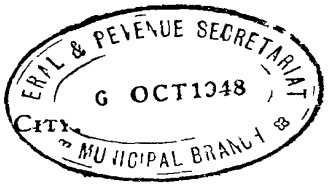
(1) MJL 2121

No A5 C 429/48
Encl one

CITY MUNICIPAL OFFICES
Bangalore dated 30th Sep 1948

FROM

Janab A S [illegible] B A B L
[illegible]
MUNICIPAL COMMISSIONER
BANGALORE CITY



To

Janab SYED ABDUL ALEEM B A
Secretary to the Government of Mysore,
Revenue Department
BANGALORE

As desired in the Government Order No L 1778-9/MI -48-8 dated 23-8-48, I have the honour to forward herewith copy of the Special audit report of the Store Accounts of the Engineering Section from 8-1-43 to 20-7-46

The Municipal Engineer has been requested to bestow personal attention in this regard and furnish replies very early

I have the honour to be
Sir
Your most obedient servant

MUNICIPAL COMMISSIONER

(4)

DESCRIPTION OF ITEM	
LOCKS (Page 60)	
On 8-6-45 3 locks are shown as issued to Muniappa Duffedar Engineering Section (11-8-0 + 4-8-0 = Rs 16/-+	The authority therefor may be produced or the cost amounting to Rs 16/- recovered
COIR THREAD (Page 67)	
The date on which 1 bundle of coir Thrd was issuedto Mr Rama not noted and the Indent No and date in suppt of the issue is also nished	How it could be ensured in audit that the issue of 1 bundle of coir Thread was actually made is a point for elucidation If references in support of this issue are not forthcoming the cost viz Rs 3-3-0 has to be made good
BELLS (Page 69)	
After the transaction of 19-2-46 an isue of 4 of date 21-1-46 ntered as made to Mr M Nanjappa The Inent No and date in support he issue is not furnished	Remarks same as above Amount Rs 9-8-0

Sd R RAJAGOPALA IYENGAR
Superintendent Audit Section
16-9-1948

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MUNICIPAL COMMISSIONER

DESCRIPTION OF I

29-1-46 Mr A Nanjappa 12
10-4-46 Mr P S Lakshmana R_
Total 25

The de ails furnished on the two pages are different and it is not clear as to how 30 could have been issued as against 25 actually received The discrepancy requires to be clarified

But on page 89 of the same register whe contr ctors bill for supply of the articles is copied, the issues are shown afollows

15 Issued to Mr M Nanjappa
12 ' ' A Nanjappa
3 ' ' P S Lakshmana Rao
Total 30

8 METALLIC TAPE 50' WITH LEATHER CASE Page 29

The two sub overseers named below have received tap s twice (one on each of the dates shown below) The circumstance under which the tapes were issued at such short intervals may be kindly stated together with the information as to whether they were received back on their trnsfer or retirement

26-6-44	Mr Vasist	1
13-12-45	-do-	1
5-7-44	" SpP Ramakrishna Setty	1
26-4-46	-do-	1

9 Work order No 135 dated 13-2-45 recordd against the receipt of 12 tapes on 9-9-44 may please be put up for reference

10 WATER DRAIN ROPE Page 37

On 12-8-45 Two Ropes are receipted as having been returned from the water Lorry Driver

The relevant reference may kindly be put up

11 LINE ROPE Page 42

Please put up work order No 181 dated 26-5-45 in token of the receipt of 2400 feet of Line Rope from Mr P C L Pathy

12 BROOM Page 43

On 13-6-45 the opening balance showed 143 brooms of which 12 brooms are shown as issued on the same date The closing balance after this issue which ought to be 131 (143-12 = 131) is wrongly struck as 121 resulting in the shortage of 10 Brooms The cost of each broom is 0-1-9¼ as per bill

The cost of the deficit of 10 brooms viz Rs 1-2-0 has to be recovered from the person responsible for the shortage and credit intimated

BANGOR CITY MUNICIPALITY

Objection statement on the examination of the Stores accounts of the Engineering Section from 8-1-4 to 20-7-46

DESCRIPTION OF ITEM	REMARKS OF AUDITOR
TOOLS AND PLANT STOCK REGISTER Stock Register containing accounts of Receipts and Issues from 1-7-40 to 8-1-43 has not been produced for audit	The same may be produced early
TOOLS AND PLANT STOCK REGISTER FROM 8-1-43 (Stock book No 2) Page 4 - Numties On 4-4-44 against an opening balance of 3 1 is charged off as an issue leaving a closing balance of 2 How the closing balance is struck as 3 and the same is carried forward as opening balance on 15-5-44 is not clear	The same may be made clear
IRONPOTS On page 8 of the Register a lot of corrections between the dates 27-2-45 and 9-3-45 resulting in the alteration of original figures shown under Receipt and closing balance columns are noticed As however the total supply made is 100 Iron pots by the firm as perwork order No 135 dated 13-2-45 which are received in two instalments of two dates viz on 27-2-45- 63 (original figure of 67 corrected to 63) and 37 on 9-3-45 no discrepancy in accounts due to these corrections is noticed	Reasons for effecting corrections by over writing may be stated
The Receipt registered in the Stock book are not attested by the Municipal Engineer or any other responsible officer on his behalf as to each of the correctness of the articles brought to stock	The omission may kindly be made clear
Iron Pans - Page 21 On 15-6-44 there was an opening balance of 29 and a fresh receipt of 15 from Sri G N Padmanabhiah is noted thus working up to a total of 44 Iron pans Against this balance of 44 Iron pans only 34 are struck and future accounting is based on this reduced figure The cost of 10 Iron Pans at Rs 2/8/- each as per bill of Mr G N Padmanabhaah works up to Rs 25/-/-	The amount of Rs 25/- may kindly be recovered from the person responsible for the shortage credit intimated
On page 22 a quantity of 25 Iron pans are registered as receipts on 26-1-46 and the issues shown are as follows 29-1-46 Mr M Manjappa 3 (15 originally recorded and scored out and corrected to 3)	

(5) 37446

CITY MUNICIPAL OFFICE
Bangalore, dated 9th Nov

S-C 429/48

FROM

Janab A S KHALIL, B A B L
SAFI DARASHAH Esq,
MUNICIPAL COMMISSIONER
BANGALORE CITY

To

Janab SYED ABDUL ALEEM B A
Secretary to the Government of Mysore
Revenue Department
BANGALORE

SIR

In continuation of this office letter of even dated 4-10-48 I have the honour to forward herewith copies of the Special audit report of the Store accounts of the Engineering Section of this Municipality

The Municipal Engineer has been requested to bestow personal attention in this regard and furnish replies early

Yours faithfully

MUNICIPAL COMMISSIONER

DESCRIPTION OF ITEM	AMOUNT PLACED UNDER OBJECTION	REMARKS AUDITOR
Note of Range Officer dated 16 4 46 asking the Storekeeper to supply the following temporarily 4 buckets 6 thick bamboos 400 ft Line Rope The Storekeeper has inserted in Blue Pencil Quantities and has also issued the It is not clear if the articles were got back subsequently as they were required purely for a temporary purpose		It may be stated if the articles were got back subsequently If so, relevant entry in the stock book may be pointed out
Indent No 5/16 4 46 of Mr R Shadagopal for 4 coir Brushes and 200 ft Line rope The above articles are receipted by one Muriswary on 16 4 46		On 16 4 46 there was no [illegible] in stock as per stock register now it was possible to issue 200 ft Line Rope on 16 4 46 may be made clear The quantity of rope in question is also seen to have been charged on 20 5 46 against a fresh consignment of 500 ft received from Mr L V L Pathi on the very date It is therefore believed that the Party was supplied twice, namely, once on 16 4 46 and again on 20 5 46 resulting in the excess issue of 200 ft In the circumstances the cost of excess supply may be recovered at the current market rates

(Sd) K Nagarajamurthy

Superintendent, Audit Section
Dated 21 10 1948

COPY

V Sivaramakrishnan
For Secretary

S2 No	DESCRIPTION OF ITEM	AMOUNT FLAGGED UNDER OBJECTION	REMARKS OF AUDITOR
52	Indent No 6/22 1 46 of Mr A Manjappa was against 6 iron pots, indented upon 4 are issued and charged off in the Stock Register		The authority under which 4 were issued may be stated further, the acknowledgment in token of the supply of articles is not taken The omission requires to be made clear
54	Indent No 4/24 12 45 of Mr P S Lakshmanrao 2 iron rods for grunting are issued as per indent but they are not charged off in the stock book (page 70 of Tools and Plant Stock Register)		The omission requires to be made clear
55	Acknowledgment dated 12 12 45 of Mr P S Lakshmanrao - Mr P S Lakshmanrao in the above has received one Sumtie the purpose of supply is not understood and there is no regular indent duly signed by the Municipal Engineer		In the absence of a regular indent the issue cannot be considered as bonafide hence the cost of one Sumtie has to be recovered or the duly sanctioned indent put up
56	A note of one Mr V Murthy dated 19 1 46 to Mr Bomb ore Storekeeper reveals the fact that four Sumties were supplied to Mr V N Murthi for dismantling a building on condition of their return		Issue of the articles without the orders of the Municipal Engineer is irregular, and it is also not known if the ver returned at all as however there is no receipt entry of these four Sumtis in the stock nor their cost is objected to for

(14)

Continued

in e ch case may kindly be reconcile[d] or the cost of articles found short may be recover Further the action taken with regard to the shortages in respect of certain articles s own herein on 29-7-48 m. kindly be stated

Sl No	Name of the article	Book bal as on 15-5-48	actu l balance found on 15-5-48	Excess to be	short to be accounte[d] for	Book bal as on 29-7-48	actu l bl as on 29-7-48
1	Pickaxes	83	81	-	2	73	73
2	Hurtles	64	67	3	-	54	54
			(remarks as excess had to be given to Mr Ch - rapani who since given)		Circumstances under which 3 were taken from Chi rapani may be fully set out together with connected references)		
3	Iron pots	82	88	6	(not taken to stock Hence cost has to be recovered as the were not found during stock verification as on 29-7-48)		
4	Panna wooden shaffs	2	1	-	1		
5	Hand saws	1	nil	-	1	1	1
6	Iron pans	76	68	-	17 (9 due to wrong strik short during verific tion of balances on 13-11-46 and 8 found	-	
7	Zinc sheet buckets	74	70	-	4	65	65
8	Tapes of 50' refills	6	8 metallic & 1 linen 9	3	-		
9	Buckets	979	600	-	379		
10	Brooms	392	300	-	92		
11	Pruning shears	4	6	2 (not taken to stock)			
12	Steel wire brushes	137	151	14			
13	Locks	45	28		17 plus 1 Not B B on 25-6-47 page 60		

14 Pincers.

15 Cutting pliers

61 The current stock register (stock register No 11) is a continuation of stock register No 2 opened from 8-1-43 and thus is expected to contain new articles purchased and not both new and old as there is a separate tools and plant stock register opened for articles returned to Stores as unserviceable or whenever new supplies are indented upon From the verification certificates recorded on 15-5-48 and 29-7-48 it is seen that the balances verified include old articles as as seen from the following instances

(audit observation on page 45)

Page 12 felling axes 2 old
Page 15 Sledge hammers
On 15-5-48 18 of 3 and 6 of 8 were found while on 30-7-48 9 of 3 6 of 4 and 5 of 8 and one old with handle were verified The cause for difference is not understood and it may be made clear

Page 22 Iron pans
On 15-5-48 68 of which 4 are old were found While on 30-7-48 64 new and 6 old were found

Page 25 Zinc buckets

On 15-5-48 64 new ones and 6 old used ones were verified while on 30-7-48 55 new and 10 old were counted

Page 29 tapes 50' with case

(Audit observation on page 45)

On 15-5-48 8 new tapes and four slightly used ones were checked

Page 57 sickles.

Both on 15-5-48 and 30-7-48 3 old sickles were found in stock

Page67 locks

On 30-7-48 22 in good condition and one damaged were checked Further there is no indication that old ones were brought or this stock book as receipts

In the circumstances the old articles detailed in the objection and borne on stock are not acceptable in audit in the absence of convincing reasons

(15)

convincing reasons and the cost of the articles found as "old" have to be recovered from the person who as in charge of stores at the time and credit intimated

Register of levelling instruments.

62 Verification of articles are confined to articles found in the stores but does not seem to extend to articles issued to drawing branch and surveyors As verification cannot be full and complete unless it embraces the actual count of all the articles borne in the stock book irrespective of the fact that they are issued to Drawing Branch or surveyors and the result of such check is recorded it cannot be ensured in audit that all the articles purchased are in tact and properly accounted for

A statement showing the difference between the book balance as it ought to be and that as verified on 21-7-48 and the shortages to be accounted for is furnished below The articles shown as short may kindly be verified and if they are available they may be brought on the stock register immediately, otherwise the cost of the articles will have to be recovered

Statement showing the difference between the book balances and the balances actually verified as per verification statement as on 21-7-48

Sl No	Name of the instrument	Book bal	Verified bal on 21-7-48	Difference plus	-	Remarks (to be accounted for)
1	Levelling instrument in box with stands	10	3			Orrie reversible level Gradient telameter Circumferenter Stanley's dumpey -do- No 1524 Henry Barro level Stanley's patent dumpay

2	Steel chains of 100'	5 sets	4	-	
3	Plane tables with stands	6 sets	3 big with stands and 1 small de l- wood with stand and no alidade		3 big with stands etc complete
4	Ferro type frame with glass	3	-		3
5	Brass Alidades wooden Wooden do	11	5	-	6
6	Trough compass of 5"	5	2 without box 1 with box		- 2 with boxes 2 boxes only
7	Wooden scales	3 scales of 33'x66' 1 old of 66'	-		- 3 scales of 33' x 66' 1 old of 66'
8	Wheel rulers	8	-		- 8
9	Drawing instrument boxes	3 boxes	1 box without protractor		- 2 boxes and one protractor
10	Vulcanite set squares	5	-	-	- 5
11	Steel straight edge of 36'	1	-	-	- 1
12	Rose wood T square	4	3	-	- 1
13	Stencil plates 1" letter a to z	1			

14	Stencil plates ¼" letter a to z	1	-	-	1	
15	Figure block ¼"	1	-	-	2	
16	Offset pieces	3	2	-	2	
17	Prismatic compass with stand	3	1	-	4 sets (one set to have been issued to Co 11th Section Date not furnished this may also be verified)	
18	Levelling staves	4	2			
19	Developing box	1	-	-	1	
20	Wooden plotting scales	14 plus 3 sets (page 72)	2	-	15	
21	Mathematical instrument box	3 sets	-	-	3	
22	Plane table compass-rectangular	1	-	-	1	
23	Semicircular protractor transparent celluloid	1	-	-	1	
24	Foot rule 2" (fourfold)	1	-	-	1	
25	Rectangular protractors Box cod	20	-	-	2 One is corrected into 2 in pencil	
26	Set squares- celluloid	3 sets	-	-	3 sets	
27	Pencil leg compass	4	3	-	1	
28	French wooden curves	1 set	-	-	1	
29	Drawing pins	36	-	-	36	
30	Metallic tapes	3	-	-	3	
31	Circular protractor celluloid	1	-	-	1	
32	Semi circular protractor of " (page 63)	1	-	-	1	
33	Drawing instruments page 72	1 set	-	-	1 set	

63 Page 33 Boring rods — the areas of the auditor

One is shown as opening balance on 28-4-47 — The source of its receipt may be furnished forth together with voucher No and Date

64 Bill of L/s P O R K & Sons L

64 Bill of M/s P C R K & Sons Ltd Madras as per T A 970/467 dated 24-6-47 for Rs 1130/- for supplying 2 dumpy levels 14" in boxes with stand complete at Rs 565/- each

The source of its receipt may be furnished together with voucher No and date

65 Please produce tools and plant stock book No II wherein the following instruments are stated to have been taken as receipts

The bill though received more than a year back does not seem to have been disposed of The reasons for its pendency may be stated

Page No of the S B levelling instruments	Name of instrument	No	Page No of T & P stock book No II
9	Spirit levels (only)	2	43
11	Foot rules with spirit levels	2	43
11	Foot rulers of 2'	8	44
13	Measuring tape 25' with case	2	45
13	Tapes of 33' x 25' without case refills	3	45
14	Tapes refills of 50	6	46
15	Steel tape of 25'-1 with case	1	47

66 Page 12 - Measuring tape of 50' with case

According to the following details of receipts and issues the closing balance which should have been transferred to page 44 of book II should have been 25 and not 23 as shown -

The cost of the deficit of two measuring tapes of 50' with case at the current market rates should be recovered and are intimated Stock Book II referred to on the above page may also be made available

1-7-30 Measuring tape of 50' with case

1 7 30 Measuring tape of 50' with case

C B	Sold in auction on 19-4-31	Issued	Bal
51		16	35

3-12-31

0 3

35 plus 6 new received 41

Tapes that were issued to new Office during 29-30 are written off from the accounts as per reference T No 1025/1 date 15-3-32 2 - 39

As per reference made by Health Officer during March 32 for Kalahath matrtries issued on 16-3-32 2 - 37 (entry scored out and not initialled by any body hence issue not taken into account in audit

66	1-7-33			
	0 B 37	Sold in auction on 25-7-33	14	Balance 23

Total receipts 57
Deduct 32 (tapes auctioned and written off)
25

K Rajagopala Iyengar
Superintendent Audit Section

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For Hl comm

Tools and plant stock register

59 The follo in is a statement sho ing the excess an short ges ob erve hile carryin forwar the balance from the previous stock register to the cu rent stock register opene from 26-9-46 (stock book No The shortages pointe out require to be s tisfactorily accounte for other ise the cost of the article found short have to be recovere an credite to the municipal treasury

Sl No	Name of the article	Closin balance as per previous register	Balance actually brought f r ard to the ne stock reg r	Excess to be accounte for	Deficit
1	Pickaxes	57	55	-	2
2	Mamties	84	83	-	1
3	Felling axes	10	11	1	-
4	Files	5	4	-	1
5	Country bill hooks	15	11	-	4
6	Sledge hammers	8	10	2	-
7	France Reflex sign board	1	2	1	-
8	Tapes of 50' refills	-	11	11	(sources of receipt to be furnished)
9	Tape 25' refills	1	-	-	1
10	Steel tape 25'	3	-	-	3
11	Steel wire brushes	142	108	-	34
12	Sickles	6	3	-	3
13	Water drawing rope	1	-	-	1
14	Line Pope	4200 rft	3800	-	400 rft
15	Zinc water coirs	4	2	-	2
16	Coir brushes	59	44	-	15
17	Locks	4	nil	-	4
18	Trowels	2	14	12	-
19	Grouting rods	18	14	-	4

60 Tolls and plant stock register opened from 26-9-46 (current)

The following is a statement showing the dis repancies observed between the book balances and actual balances found as a result of stock verification as on 15-5-48 and 29-7-48 The discrepancy in each case

DESCRIPTION OF ITEM

NO

47	100 ft Line rope was received by one Mr A Obalappa for demarcating the sites in Hosur Road (v dated 5)	It should be stated if the rope was returned to the stores soon after the war was over if no, the reason for non-return should be stated
48 a	Indent No 97 dated 23 7 45 The following articles drawn on above indent are stated as issued and posted 1 Cutting Plier - 1 2 Long - 1 3 Chisel 1 - 1 4 Bill Hooks 5 Hammer	The particular stock book page No etc in which the are registered as issues may be produced
b	Indent No 32 dated 23 8 45 Shovels	-do- -do-
	Return Invoice No 96 dated 5 9 45 - ori Chamarajanagar as per this Invoice has returned, two Iron Pans to the storekeeper on 5 9 The storekeeper in lieu of taking them to receipt in the stock Book has erroneously charged them off resulting in the deficit of 4 iron pans	The cost of four Iron pans has to be recovered and credited to the Municipal Cashury
	Indent in support of the receipt dated 18 12 45 of Mr P V Lakshmana-Rao, Subovereseer for 3 iron pans and 3 iron posts is not forthcoming	The same may be produced
b1	200 Rft Line Rope and 1 1' Pipe 18' - 8' issued to Mr M Nanjappa on 1 3 45 are not supported by indents and acknowledgments	The indent and acknowledgment may be produced or the cost made good

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In the indent file of July 44, there are two memos dated 19 7 44 and 26 7 44 initialled by a N in which he has requested Mr P Ramaswamy Setty, storekeeper, to fill in two lanterns on each of the above dates with kerosine oil The two memos have not been seen by the municipal engineer It is irregular to have issued the oil without the orders of the municipal engineer The purpose of issue, the office to which the lanterns belonged are also not made clear

by, the cost of 4 bottles of crosine oil should not be recovered in the absence of proper sanction is a point for elucidation

according to memo dated 25 10 44 35 bamboos 4 bundles ropes, and one plate were issued to Horticultural Inspector for putting up a pandal on 25 10 44 in connection with the arrival of a Swamiji the articles were returnable as per Memo

It may be stated if the articles were returned If so when? relevant acknowledgment may be put up together with the stock register in which the articles are taken to stock

Indent No 70/27 10 44 of Mr Vasist Subover seer, for supply of

Pick axes	-	10	Zinc Buckets	-	5
Mumties	-	10	Coir Brushes	-	4
Iron pots	-	4	Fire Brushes	-	4
Iron pans	-	6	Line Rope	-	100 ft

In the ~~xx~~ indent all the articles are receipted by G Venkataramanappa on 15 11 44 while in the stock Book the issue of 100 ft line Rope is recorded against Mustafa

hen the article was acknowledged by G Venkataramanappa for r Vasist how the issue is hown against Mustafa's name ay be made clear If on the therhana 100 ft Line Rope was ssued to Mustafa the source from which G Venkataramanappa was supplied with the rope may be stated

per memo dated 6 12 44, 6 pickaxes and 3 ~~fr~~ ironbars were issued o one Mr Azmal in connection with H H's the Maharaja's tour on he ~~xxxxxxxx promises~~ that they would be returned soon after the unction

it may be stated if the articles ere returned as stated in the memo If so, relevant references as to their receipt in the stores may be given

Sl NO	DESCRIPTION	AMOUNT INVOLVED IN OBJECTION	REMARKS OR ACTION
40	Indent No 55 dated 24 5 44 The above indent is for the supply of the foll 1 ire Brushes 2 Coir 3 Baskets seems as though it is an after entr and Subovorseer ori a Manjapa has acknowledged the follo two articles only wire Brushes 4 Coir 6		12 baskt t ou o ad nov- tough b t c subovorseer are c r d off as a i sue in th stoc xxxxxx book and the balance reduced ay the entry s ould not be considered as a fictitious en r/ ard th cost thereof should not be recovered from the erson respo sible ay be stated
	Indent No 70 / 16 6 44 The following articles were drawn with the above indent no in connection with H H the Maharaja's visit o the under tanding that the would be returned after the 19th June 1944 Baskets 20 3 Mumties - 6 Pickaxes 6 4 Iron Pans - 6 the above articles one Mumtie ard 20 baskets are not found to been return d and on the other hand they are charg d offas issues		In the absence o a co p tent authori y ordering the write off of the shortages, the i ues shown are not accptable in audit and the co t of the articles should be made good
	as per acknowledg e dated 20 / xx o A Obalappa, loo it xxxxx Line Rope for barricading the firewood depot at Mavalli circle is seem to have been issued to Subover eer, Vi Division		hether it was subsequently informed ma be stated if not, reasons for its nonr turn ma be tated

	AMOUNT INVOLVED UNDER OBJECTION	REMARKS IF ANY
In the case of nonconsumable articles (articles of a permanent nature like Muntics Pickaxes Crowbars etc) issues made to persons are finally charged off and balances shown in the stock book The verification statements prepared are based on the book balances as on the dates of the preparation of the verification statements The verification statements do not cover those that have been issued to others and hence audit is at a loss to ensure that these articles forming permanent stock of the Municipality are in existance or not		If there are any other verification statements maintained in respect of these issues but not included in the verification statements shown on pages 90 98 and 99 of the Stock Register of Tools and Plant those verification statements may kindly be produced for audit otherwise how it is satisfied that all the articles issued are existent in the absence of any record to show that the have been actually checked and found correct may be made clear
Page 97 The following articles purchased from Mr C L Pathy as per W O No 118 dated 27 6 46 have not been taken to stock 5 doz soaps 5 ozs cakes at 0-6-0 a cake 15- 8- 0 Lamp Black powder 1 lb pkts - 2 doz 11- 4- 0 Gunny cloth 1 0-12-0		In the absence of satisfactory proof to show that they were actually used up for bonafide public purposes their cost will have to be recovered
As per Note dated 27 4 43 signed by one Mr B L Visveswariah the following articles are issued for commissioner's house use through Kutcha L 1 Iron pots 2 2 Bucket - 1 3 Pick axe - 1 4 Muntie - 1 5 Coir Brushes - 2		It may kindly be stated if these articles have since been recovered back and taken to stock If no , the cost the articles are objected for recovery from the part responsible for the loss

Contd

Objection statement on the examination of the accounts for the year 1946-

DESCRIPTION OF ITEM	AMOUNT INVOLVED UNDER OBJECTION	REMARKS OF AUDITOR
Page 94 of the stock register of Tools and Plant The following articles purchased from Mr S N Krishnaswamy as per Bill No 460 dated 3 5 46 have not been taken to stock nor are they included in the yearly verification statement as on 14 8 46 1 masons trowels 4 @ Rs 4/- Rs 16- 0- 0 2 -do- 5 @ Rs 5/- 20- 0- 0 3 -do- 6" 4 @ Rs 6/- 24- 0- 0 4 G I Locks 1½" No 12 @ 2/4/- 27- 0- 0 5 -do- 2" No 12 @ 3/- 36- 0- 0 6 -do- 2½" No 12 @ 4/8/- 54- 0- 0 7 Prinning scissors No 2 @ 7/4/- 14- 8- 0		Reasons for the omission to take them to stock and also for their non-inclusion in the verification statement may kindly be made clear. They may be taken to stock if they are now available and the stock register produced for verification. Otherwise their cost will have be recovered
Page 95 The following articles purchased from Mr M G L Patri vide his Bills dated 20 5 46 have not been taken to stock and also not brought on the stock verification statement of 14 8 46 1 70' long 1" thick coir rope at Rs 2/8/- each No 12- Rs 30- 0- 0 2 6 Mysore made rat tails each 3-4-0 (18' x 48) 19- 8- 0 3 ~~1xxxxxxx~~ 1 x 1" x1 2' jungle wood measuring boxes 4 at Rs 6-8-0 each (Purchased from M/s Srinivasa Furniture Works - Bill No 76 dated 29 5 46) total cost 26- 0-0 One Jumper complete as per P O No 77 dated 21 5 46 from M/s Mr S N Krishna Body Works, Bill No 42 of 8 5 46		Observations same as for objection No 94 - Vide remarks against objection No 94 and comply
Page 96 (a) Bill No 301 dated 5 6 46 of M/s B Suryanarayana Sastry and Bros Chesterman's metallic tape 50' refills at Rs 13/- each, for 8 tapes - 104/-/- not taken to stock (b) Cost of (articles illegible) 81 at 0-4-0 per - 20-4-0 Firm's name Bill No and date, reference to P O and date, not also furnished		

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	DESCRIPTION OF ITEM	AMOUNT PLACED UNDER OBJECTION	REASONS OF AUDITOR
	Page 90 - Sl No 19 Steel Tape 25'		Out of the book balance of 2 shown as on 1-7-43 one is remarked as "to be accounted for and ore to be recovered from Siddappa The balance shown as on 30-8-4 is 3 and the stock checking officer has remarked against this number as follows 'Two new and one old' It may be stated if the shortages pointed out during stock verification as on 1-7-43 were subsequ ly recovered If so, particulars of cr may be furnished
29	Page 99 Item No 47 Grouting Rods As against the book balance of 18 Grouting Rods only 14 are seen to have been found as per stock verification certificate as on 14-8-46		e cost of the deficit of four has herefore xxx to be made good at the urrent Market rates
30	Page 99 - Item No 46 - Trowels As per accounting of receipts and Issues on page 69 of the Register the book balance as on 30-8-45 and 14-8-46 were 14 and 2 respectively The stock verification officer states that 18 Trowels were found on 30-8-45 and 14 on 14-8-46		ey may be accounted for and the reaso or the omission stated
32	Page 94 - One hand cart purchased from Sri SatyaNarayana Furniture Stall (Bill No 2400 dated 2-4-46) has not been taken to stock Further it is not seen to have been verified during annual verification of stock as on 14-8-46 (cost Rs 235/-		The hand Cart may be accounted for Th reason for the omission to take it to stock may be stated
33	Page 94 - No 1 Monkey Spanner with wooden handle 12' Rs 5-4-0 (Bill No 48/2002 dated 24-1-46 of M/s A Ahamed Ally & Co The above has not been brought on the stock account but is remarked as issued to Mr M Nanjappa		Mr M Nanjappa's acknowledgement in token of receipt of the article may be produced and the same taken to stock

Sd K RAJAGOPALAYYANGAR
Superintendent Audit Section 14-10-4

"COPY"

for MUNICIPAL COMMISSIONER

	DESCRIPTION OF ITEM		REMARKS OF AUDITOR
	Page 88 - ½' Iron tapered rods 40 (forty) at 0-9-0 each supplied by Mr M C L Pathi Total cost Rs 22-8-0 The above are not taken to stock on page 70 of the Register as indicated therein		Full proof as to how they were accounted for may be furnished or their cost viz Rs 22-8-0 may be recovered and Credited to the Municipal Treasury
23	Page 89 - ¼' Mesh sieve measuring 4'x3' purchased for Kemmangundi cement concrete Road (purchased from Messrs T I Shukoor & Co Commercial Street Bangalore as per orders of Municipal Engineer dated 6-8-45 - cost Rs 24-0-0		The article is no where taken to stock nor verified during annual verification of stock as on 14-8-46 Why the articles should not be considered as missing and its cost recovered may be stated If so, the cost may be recovered and credited to the Municipal Treasury
24	Page 89 - Four Chesterman's Metallic tape refills - 50 ft at Rs 13/- each Total cost Rs 52-0-0 (Bill No 206 dated 17-5-46 of Messrs A B Suryanarayana Sastry and Bros	Rs 52-0-0	The articles are not brought to account on page 31 of the register (Tapes of 50' refills) and their disposal shown duly supported by the acknowledgement of the parties Hence the cost viz Rs 52/- is objected for recovery
25	Page 89 - Among the articles supplied by Mr M C L Pathi as per Bill copy dated 3-5-46 the following articles are not taken to stock nor are their disposals shown 200 Cocoanut Brooms Rs 10-15-0 100 Ordinary Brooms 7-13-0	Rs 18-12-0	The cost amounting to Rs 18-12-0 has to be recovered or how they were disposed of may kindly be pointed out
26	Bill Nos indicated in objection Nos 23 24 and 25 do not bear marks of check and endorsement of their having been passed in audit Moreover bills copies referred to in objection Nos 24 and 25 are not signed by the Municipal Engineer		Why they were not subjected to audit check as in other cases may kindly be made clear
27	Page 90 - Zinc Buckets As against the book balance of 44, the stock verification officer has remarked against the item in the stock verification statement as on 1-7-44 'only 40' and the H O to be intimated to recover the cost		It may be intimated if the cost of Zinc buckets found deficiet was recovered If so reference to chell No and date with which the amount was remitted to Municipal Treasury ed (cost at Rs 5-2-8 Bill of Mr G N Padma -6-44)

Objection statement on the examination of the Municipal Stores Accounts for the year 1940-48

SERIAL NO	DESCRIPTION OF ITEM	AMOUNT INVOLVED	REMARKS OF AUDITOR
16	TOOLS AND PLANT STOCK REGISTER (Page 72 of Tools & Plant Stock Register		
	Cuttin Pliers - one is shown as issued to Mr T Rangaiah The Indent No and date in support of the issue is not furnished In the absence of Indent No , date and acknowledgement of the part the issue shown is not acceptable in audit	3-4-0	ither the cost viz Rs 3-4-0 has o be recovered or the Indent and cknowledgment of the party roduced
17	Page 72 - Carpenter's chisels		ing remarks as above
18	Page 73 - Pincers - Same observations		ie remarks as above
19	Page 75 - Empty Tar Barrels		ferences leading to the supply of 5 Empty barrels by the Military orcs may be put up
20	Page 87 - The following articles purchased at a cost of Rs 993-10-0 from Mr A C L Pathi are remarked to have been supplied to P C Dept ,-		acknowledgement of the P C pt in token of the receipt of the icles may be kindly produced
	2 Enamel Mugs 4 - 0 - 0 2 Iron Pans 4 -12 - 0 9 Kegs of 28 lbs Whitelead 630- 0 - 0 3 bars Mysore Washing Soap 4 -14 - 0 4 Black Pain of 14 lbs each 140-0 - 0 6 Fine brushes 45 - 0 - 0 4 Kegs of Varnish 73 - 0 - 0 8 Round Brushes 92 - 0 - 0 993 -10 - 0		ccounts relating to the iot issue and balance of the cl s may kindly be got from the partment and produced for
	Page 87 - No disposal is shown in respect of the foll articles purchased at a cost of Rs 155/- from Mr G M Padmana as per bill copy dated 19-4-45 -		were disposed of may be and the relevant acknow- nt and accounts in token receipt and dispsal of th s may also be produced fo
	4 Kegs of Turpentine of one Gallon each at Rs 30/- 120. 2 Kegs of Linseed Oil		

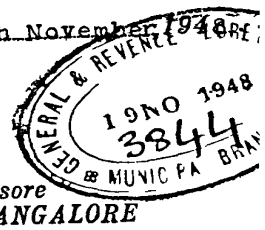
P

(24)

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
HIS HIGHNESS THE MAHARAJA OF MYSORE

No 180/C.L.A D

Bangalore, dated 17th November 1948



From

V T SREENIVASAN Esq B A B Sc
Comptroller to the Government of
His Highness the Maharaja of Mysore
BANGALORE

Secretary to Government

Revenue Department

B A N G A L O R E

RE Progress Report of Audit of Stores accounts of Bangalore City Municipality for the month of October 1948

In continuation of this office letter No ~~160/B L A 8~~ 172/CL&D dated ~~14-10-48~~ 16-11-48 forwarding the monthly progress Report of audit of the Stores accounts of the Bangalore City Municipality as per G O No L 1778-9/ML 10-48-8 dated 23-8-48, I have the honour to state that the audit of Tools and Plants accounts from 1-7-46 to 30-6-48 as also of the Stock accounts of Levelling Instrument from 1-7-40 to 30-6-48 has since been completed During the month under report a second list of 33 objections including three Statements in which differences while carrying forward the balances from one Register to another and variations between the book and actual balances of Stock as on 15-5-48 and 29-7-48 have been pointed out (the dates of verification of Stock) was issued None of the objection Memos issued during the previ month has been received back with replie

The total amount objected to for recovery in respect of shortages could not be furnished as in many cases the cost of the articles was not ascertainable and for that reason, instructions have been issued to effect recovery at the current market rates of the articles found short

Due to Dasara and other holidays and the Auditor availing himself of 10 days privilege leave on urgent private affairs, greater progress could not be achieved It is hoped that there will be better progress during the succeeding months

Yours faithfully

COMPTROLLER

Due to Dasara and other holidays and the Auditor availing himself of 10 days privilege leave on urgent private affairs,

(1)
am directed to state that the
portion marked "A" therein
should be attended to early

Yours faithfully
Sd
for Secy to Govt.
General Dept

L 7104 dt 30-12-26

Copy of the above with an extract
was forwarded to, as above
with Compliments to the Comptroller
by Govt for information

Sd
for Secy to Govt
General Dept-

AOR 13/12/26

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
HIS HIGHNESS THE MAHARAJA OF MYSORE

No 216/C.L.A D

Bangalore dated 14th December *194* 8

From

V T SREENIVASAN Esq B A B Sc
Comptroller to the Government of
His Highness the Maharaja of Mysore
BANGALORE

tary to Government,
evenue Department,
B A N G A L O R E

Sub Progress Report of Audit of Stores accounts of Bangalore City Municipality for the month of November 1948

In continuation of this office letter No 180/C L A D dated 18-11-48 forwarding the monthly progress report of audit of Stores Accounts for the month of October 1948, I have the honour to state that a further list of 38 objections were issued during the month under report and the verification of the Stock accounts of S W pipes for Eight years from 1-7-40 to 30-6-48 has been completed

As usual, none of the objection Memos issued during the previous months has been received back with replies

In this connection, it has to be stated that unless the objection Statements are arranged to be returned with replies promptly, the object of audit will be frustrated In respect of amounts placed under objection for various reasons the chances of recovery may become remote by efflux of time The Municipal Commissioner may therefore be kindly addressed to pursue promptly the objections raised till they are brought to a finality

Yours faithfully,

COMPTROLLER

L 7902
WE A 13-1-49 (29)

The Municipal Commissioner,
Bangalore City,
(through the Pdt)

Sir

I am instructed to refer to this office letter No. L 7103 dated the 30th December 1948 on the above subject, and am directed to state that the Comptroller to Govt has intimated in his letter No. 216/CLA49 dated

for Secretary
Comptroller

4th December 1948 That none of the objection memos issued during the previous months has been received back with returns (Copy enclosed for ready reference) I am to request that these objection memos may be attended to promptly and pursued till they are brought to finality, as otherwise objections will be frustrated and Chances of recovery of the amounts raised under objection would become remote if they are not attended to time

Yours faithfully
for
Dy Secy to Govt
Genl Dept

(31) 5403/44

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
HIS HIGHNESS THE MAHARAJA OF MYSORE

No 25 L.A.C II Bangalore, dated 17th Jany 1949

From

V T SREENIVASAN Isq B A B Sc
Comptroller to the Government of
His Highness the Maharaja of Mysore
BANGALORE

To

The Secretary to Government of Mysore,
Revenue Department, Bangalore

Sir,

Subject - Progress Report of Audit of Stores Accounts of Bangalore City Municipality for the month of December 1948

In continuation of this office letter No 268 B L A S dated 7th December 1948 forwarding the Monthly Progress Report of audit of Stor Accounts for the month of November 1948, I have the honor to state th the audit of the Stock Registers of Oils, Greases, etc , for the peri from 1st July 1940 to 31st May 1946 was completed during the month of December 1948 and a further list of 40 objections was issued during t month under report While the total number of objections issued from commencement of audit to end of December 1948 worked up to 143, it is reported by the Auditor that none of the objections has been received back duly replied from the Municipal Commissioner As the object o will be frustrated, if the objections pointed out in audit are not promptly set right or explained, the Municipal Commissioner may kindl be requested to pay his personal attention to the prompt disposal of objection memoes issued by the Auditor

Yours faithfully,
V T Sreenivasan
Comptroller

LSR

Memo No 28770 (32)
2-2-49

To

The Municipal Commr
Bangalore City

Subject: Disposal of the objections raised by the Special Inspector in connection with the audit of the Stores Accounts of the Bangalore City Municipality

In inviting your reference to letters Nos 7703 and 7902 dated the 30th December 48 and 13th January 1949 respectively on the above subject, I am directed to state that the Comptroller to Govt has reported

none of the audit objections
by them on this behalf to [illegible]
I have been returned with reference
C P Ltd (copy) this letter No. 25-LAC II dated
17th January 45 enclosed) I am
requested to be so good as to
bestow your personal attention
to the matter and arrange to
return the audit objections with
replies, immediately, as the object of
audit itself would be frustrated
if timely action is not taken.
A report of action taken may be kindly sent
before 10th to enable me to forward it further.

L8771
2-2-45

for Secretary to Govt
Local Self-Govt Dept

5098/42

BANGALORE CITY MUNICIPALITY

No A5-C 429/47

Encl 14 Pages

MUNICIPAL OFFICE
BANGALORE CITY
Dated 27th Jany

FROM

A S KHAIRUL BA BL
MUNICIPAL COMMISSIONER
BANGALORE CITY

Janab Mir Sardar Hussain B A
Secretary to the Government of Mysore
General Department, Bangalore

Sir

In continuation of this office letter of even No dated 11-11-48, I have the honour to forward herewith copies of the Special Audit Report of the Stores Accounts of the Engineering Section of this Municipality

The Municipal Executive Engineer has been requested to bestow his personal attention in this behalf and to furnish reply very early

Yours faithfully,

Municipal Commissioner

27/1/49

BANGALORE CITY MUNICIPALITY

AUDIT OBJECTION STATEMENT ON THE EXAMINATION OF THE STOCK REGISTER OF TOOLS AND PLANT ACCOUNTS FOR THE YEARS 1940 to 1948

Description of item			Remarks of auditor
Stock register of tolls and plant opened from 26-9-46 Page 78 Cotton Rope 1" thick			The discrepancy may be reconciled and the bill of M/s A B Suryanarayana Sastry for Rs 946-12-0 (passed in audit on 25-6-47) which contains the claim for 12 cotton rope and 100 coir brushes supplied among others may be produced for reference
As per Bill copy entered on page 90 of the register, 12 cotton rope were supplied by Messrs A B Suryanarayana Sastry & Bros , and not 25 Cotton Rope as taken to page 78 on 21-1-47 Further as per the above bill 100 coir brushes at Rs 1-8-0 each are supplied the total cost of which works upto Rs 150/- whiks in the bill copy the total sum of Rs 100/- is claimed			
The following articles supplied are not taken to stock			The Commissionxr may be made clear and the cost of the articles recovered in case they cannot be accounted for satisfactorily It may also be stated that these articles have not undergone verification during annual stock taking on 15-5-48 and 30-7-48
a) Bill copy of Mr M C L Patthy as per work order No 68 dated 11-1-47 on 10-6-47 (page 94 of the stock register) Sickles 12 at Rs 2/- each	24-0-0	24-0-0	
b) Bill copy of Mr M C L Pathy as per W O No 124/ 1-4-48 (bill dated 5-5-48 page 89 of the S Book			-do- -do-
Pruning Scissors 4 at Rs 13-8-0 each (Remarks as "why not taken to Stock by the Asst Engineer Mr Y Padmanabhan)		54-0-0	
c) Bill copy of M/s Khader Beig & Sons, Avenue Road Bangalore City for supplies, made for the 15th Aug 47 function (page 96 of the St book			-do- -do-
1½ seers twisted 1½" rope at 0-12-0 per seer (remarked as purchased for cash and returned to stocks on 1-2-48)		8-10-0	
d) Bill copy of Mr P Mohamed Ibrahim, Gundo-panth street, Bangalore City for 15th Aug 47 function (page 96 of the stock book) one flat brush 1½')		3-8-0	-do- -do-

e) Purchases from M/s Abdul Majeed, Abdul Latheef & Co for the 15th Aug 47 function Pulleys for the Flag staff (number of pulleys purchased may kindly be mentioned)	2-8-0	Audit observation same as on page 57 and in the case of the bill copies shown under(c) (d) and (e) Municipal Engineer's signature is not obtained
(remarked as purchased for cash and returned to stores on 1-2-48)		
f) Bill of Mr M C L Pathy for Rs 3577-8-0 (page 97)	12-0-0	Audit observation same as on page 57 In the case of these articles viz articles coming under (f) The checking officer has also remarked in pencil, that these articles are not taken to stock
3 Towels, Mysore make 18" x 48" at Rs 4/-	6-0-0	
Sri Satyanarayana washing Soap 6 bars		
Mysore sandal soap 6 cakes at Re1/-	6-0-0	
Bill of Mr M C L Pathi for Rs 510-8-0 page 98		
Chestermaris metallic 50 rt	60-0-0	
Bill of Mr M C L Pathy for Rs 300 Page 98		
8 metallic refills of 50 rt at Rs.15/-	120-0-0	
Bill of Mr M C L Pathy for Rs 481-12-0 (page 99)		Same observations as on page 59 against this bill for Rs 481-12-0 the Asst Engineer Mr K Padmanabhan has remarked in pencil "why not taken to stock when these issued directly If so, when and to whom entered in L B 20-44-45 page 44 Regularise transactions" Measurement book referred to above may also be made available, for verification
1/2" bolts and nuts 30 at 0-12-0	22-8-0	
Iron water pots 12 at Rs 3-2-0	37-8-0	
Coir brushes 12 at Rs 2-8-0	30-0-0	
Hassan make mumties 12 at 6-8-0	72-0-0	
	(estimate rate)	
Pick axes 3	13-8-0	
Duster cloth 2' x 2' 12	33-0-0	
Line rope, superior quality 200' 24 bundles	120-0-0	
Coir rope 1" thick 70' long 8	72-0-0	
Cocoanut brooms 200	45-12-0	
Ordinary " 200	37-8-0	
Articles purchased from Mr M C L Pathy as per W O No 179/46-47 on 25-6-47 (page 95)		Observations same as on page 59
Mysore Sandal Soaps 3 at 0-8-0 each	1-8-0	Mysore sandal soaps and turkish bath towels are articles of luxury and the need for their purchase is not clear
Turkish towels 3 at Rs 4-12-0 each	14-4-0	

69	Supplies made by Mr M C L Pathy on 25-6-47 as per W V No 179/46-47 for the use of P C Department page 95		Acknowledgem nt of the P C Department detailing the quantity and articles rece may be produced
	6 bars Lysore soaps at 0-14-0 each	5-4-0	Whether the P C Department has maintaim d any stock account for this ma kindly be intimated
	8 round brushes at Rs 10/- each	80-0-0	
	2 Enamel mugs at Rs 2-8-0 each	5-0-0	
	9 Duster cloths at 1-8-0 each	13-8-0	
	Articles purchased from M/s Sivan & Co as per W O No 185 dated 2-6-47 for Hackney carriage Department (page 95)		Acknowledgment of P C Department detailing the quantity and quality of articles received may be produced and also the stock account maintained by the P C Dept may be kindly produced for reference
	White lead ready mixed 20 kegs of 14 each at 8-8-0	170-0-0	
	One tin superior quality varnish at 8/- per gal per tin of 5 gals	40-0-0	
	One tin Turpentine best quality at Rs 9/- a gallon (5 gallons)	45-0-0	-do- -do-
	5 tins of linseed oil, dog brand at 8-8-0 per one tal tin	25-8-0	Same observations as on page 63
	Iron pans (2) at Rs 1-8-0	3-0-0	
	4 kegs black paint of 14 each at Rs.8-8-0	54-0-0	

Iron pans 2 at Rs 1-8-0 each

Same observations as on page 63

70 Page 60 of the stock register
Bill of Mr M C L Pathi for Rs 133-8-0 W O No 68/47

In the bill copy on page 95 of the register locks of the following dimensions are supplied and paid for

2 of 3' at Rs 6-4-0 = 75-0-0
of 2½" at Rs 4-8-0 28-0-0
of 2" at Rs 3-0-0 18-0-0
of 1½" at Rs 2-4-0 13-8-0

against the above

18 locks of 2½"
6" 2"
6" 1½"

are brought on stock

As 12 of 3' locks supplied have not been taien to stock and in their place 12 of 2½" locks are actually taken to stock the difference of cost between Rs 75-0-0 being the cost of 12 of 3" locks and Rs 54/- being the cost of 12 2½" locks aggregating to Rs 21/- should be recovered and credited, to the Municipal treasury and the fact intimated

71 It is seen on page 91 of the stock book that two bags of red oxide each 1 cwt at Rs 40/- per cwt are registered as receipts from M/s R K Pani & Co , Basavanagudi on 22-5-47 and subsequently scored out by drawing two lines over the entry

It may be stated if the articles were received and if so why the entry is scored out Information may also be furnished whether any bill was passed previously for payment in connection with this particular item

71 The following bills pertaining to the year 46-47 seem to have been kept by without being discharged

Page 91 a) bill of M/s the Mysore Iron and Steel Works, Bhadravati (No Roy 1816/46-47 dated 2-6-47 for Rs 3074-1-7 for supply of M S rods of different sizes (bill entered in the register on 18-6-47 but signature of the Municipal Engineer obtained on 4-10-48

Circumstances under which the payments of the bills are held up may be intimated The present Municipal Executive Engineer has also observed t e delay with reference to (a) by his remakrs This is delayed too long

b) Bill of M/s The Mysore Iron and Stee works Bhadravati for Rs 3082-12-0 for supply of M S Rounds of different sizes

72 From the nature of the purpose noted in the following indents the issue of the articles detailed below appeal to be purely temporary, returnable soon after the completion of the work

It maynbe stated if the articles issued were subsequently returned to stores If so connected stock entries of receipt of these articles back to stores may kindly be pointed out, otherwise the cost of these articles at the current market rates will have to be recovered from the concerned officials

1 Indent No 8 towards the supply (4-1-46) of the following articles to Mr P S Lakxhmana Rao, Sub overseer for laying out cement concrete slab 2' thick to the footpath of Krishnarajendra Road

72 (1) Crowbar
Pickage
Mumties
Baskets

Kanath 1
Bamboos 6
ater can 1
Water banet 1
Empty tar barrel 1
Coir Rope
25 lbs bundle 1

ii Indent No 6/11-1-46 of Mr P N Shankar Rao, Overseer for the following articles issued for making out Roads in Kalasipalyam new extension, Doddabylakhana- Pickages 4, Mumties 4, Crowbar 1, bill hooks 2, line rope 200 Rft

iii Indent No 20/18-2-46, of P S Lakshmana Rao, Suboverseer for paving the footpath with unsize stones slabs near Railway Station 1st bit western side

1 Hammers 2 2 Trowels 2 and Broom sticks 8

72 Indent No 63 of Mr M Shamanna, Suboverseer for one coir rope 70 ft long for drawing well water for road repairs by gang coolies in VI Division

v Indent No 27 of Mr M Nanjappa, Suboverseer for supply the following articles for concreting II Main Road new Tharagupet VII Dn Mumties Iron pans, Zinck buckets, wire brushes Coir brushes line rope Iron tampers

The quantity noted in the approved indent has been corrected as follows under the initials of somebody (initials illegible) without getting the corrections attested by the Municipal Engineer with the result that the authenticity of the indent is vitiased

1 Mumties 6 corrected 12
2 Zinck buckets 2 4
3

Audit observations same as on page 67

-do- -do-

In the absence of the initials of the Municipal Engineer for the corrections there is every room to doubt that the corrections were made after the indent was passed by the Municipal Engineer and the amount involved will have to be recovered from the persons responsible The explanation of both the Suboverseer and the store keeper may kindly be called for and the result intimated

xxxx C Coir bruses 6 corrected 12
Iron tampers 2 1

may also be stated if the above quantities were urned to stores subsequently If so stock book entries or receipts may be produced

5 Indent No 1 /7-3-47 of Mr G Govindarajau for paving ft sq slabs works in various divisions
Among the articles issued, 3 iron tampers indented upon are stated to have been received on 113- 47 as per endorsement on the indent, while 2 (original figure of 3 corrected into 2) are posted as issued in the stock register

Circumstances under which the figure 3 originally entered was corrected into 2 by overwriting may be stated together with the information as to the source from which the 3rd tamper was issued

74 Indent No 19 of Mr M Nanjappa 8-3-47 Surveyor for the following articles for concreting Arlepet Road
1 Tent 1 set 2 Zinck sheets various sizes 6
Zinc sheet with frame 1 , line rope 1 emptyy barrels 13, emptyy gunny bags 53

It may be stated if the articles received were returned after the completion of the work If so the books containing relevant entries may kindly be put up in token of such return

75 Indent No 1 /17-12-46 c M Nanjappa, suboverseer

The following articles issued as per indent have not been posted in the stock register The omission is further borne out by the remarks of the storekeeper to the effect "to be posted" on the indent

Audit observation on page 75

1 Hand cart 2, 2 Barbed wire 4, 3 baskets 3 4 C Oil 1/4 gal
On 14-8-46 the opening balance of hand carts were 12
According to subsequent accounting of issues shown in the register upto 26-7-47, the balance left is 2 which is verified to be correct during stock verification on 15-5-48 The hand cart issued in the above indent is not brought to account for the reasons noted above If this issue is taken into account throughout not charged off in the stock register, the balance should have been one

The omission to record the issues in the stock register may be made clear and how there came to be 2 hand carts may be stated

76 Indent No 3139 of 20-1-47 of Mr R Vittal Rao for 2 Sledge Hammers 2 Sledge hammers are seen to have been issued to the above for breaking stores at Majestic circle and it is not known if the articles were returned soon after the completion of the work It is seen that Janab Syed Khuthubudeen, Suboverseer has sent in a letter on 5-12-47 asking the storekeeper to issue one coir rope to Muniswamy, 5th gang cooly returnable 3 or

It may be stated if the articles were returned to the stores If so reference to stock book entry may be quoted and the stock register produced for verification

4 days after attending to the repairs in Municipal Office building The issue is apparently not approved by the Municipal Engineer The length of the coir rope issued is not ascertainable also

Otherwise the cost of the rope should be recovered If returned to stores entry in the stock register may be shown for verification

Memo dated 11-2-47 of Sri B R Suryanarayana Rao, Sub overseer III A
Asper the above memo, the storekeeper has issued 5 empty tar barrels to the suboverseer on the understanding that they would be returned with in a fortnight The memo does not seem to have been seen by the Municipal Engineer as could be seen by the absence of his approval for the issue

The entry relating to the return of the tar barrels to the stores may be produced for verification as otherwise their cost will have to be recovered

77 Indent No 6 of Mr P Ranglan H I for supply of the following for the use of P & G Avenues and decoration gang

Coir ropes	4 rolls
Brooms	24
Baskets	24
Mumties	4
Pickaxes	4 & crowbars 6

In the indent balances on hand are not noted and there is no indication to show that the old and unserviceable articles were returned in place of the new ones taken

It may be stated if the old and unserviceable articles are being returned regularly before the new ones are issued and how they are being accounted for

78 Kind reference is invited to objection Nos 76(b) and(c) wherein it is pointed out that the articles from the stores were being issued merely on the letters and memos of the subovorseers to the storekeeper and approval of the Municipal Engineer for such issues either before or after had not been obtained Again Mr B Bhagavan Singh has addressed a letter dated 28-4-47 to the storekeeper asking him to send 8 baskets The purpose of issue is not known and issue is not approved by the Municipal Engineer

Audit observation on page 80

Why the cost of the baskets should not be recovered in the circumstances from the storekeeper who has issued articles without adequate authority may be stated.

79 Indent 16 of Mr R Sadagopal for coir rope 60' in length for pulling stone road roller The indent for 60 coir rope is corrected to 70' and remarked as issued and poste-

How a rope of 70' was issued without the written approval of the Municipal Engineer or of his attestation to the corrections made may be made clear Further the acknowledgement of the party for the receipt of 70' coir rope may kindly be produced

Indent No 88/10-12-47 of Mr S N Rama Rao for the lowing
Aligarh locks 2 and Zinc sheet buckets 2 for office use
Coir brushes 5 for divisional use
While the storekeeper has endorsed "issued" on the indent he charged off 5 zinc buckets and 5 wire brushes resulting in the excess charging of one zinc bucket and 5 wire brushes (not indented upon) over the quantity shown in the indent

To charge off articles not indented upon or in excess of the quantity indented upon as in this case is a serious irregularity The cost of one zinck bucket charged off in excess and those of 5 wire brushes should be recovered and credited to Municipal treasury under advice to the audit section

81 In the following cases the original figure of indent has been corrected unauthorised resulting in the charging of one article in excess The original figure in the balance column has been similarly tampered with

Indent No 50/5-2-48 Hand saw 2 Excess
corrected by over-writing) 1

Why the correction should be considered as a deliberate and intentional and the cost of the excess issue of one Hand saw should not be recovered from the person or persons responsible may kindly be stated

The above indent refers to Mr M Nanjappa for supply among other articles for cement concreting II Main Road, New Tharagupet

82. Slip dated 10-2-48 of the Asst Engineer, North Division asking Mr Bhagavasingh to send the following
1 12 empty cement bags
2 1 hand chopper
3 5 bill hooks
4 2 hammers
5x The purpose with which they were required is not stated
The articles are stated to have been issued

Reference to their subsequent return may be furnished The stock book entry for the issue of 12 empty cement bags and one hand chopper may also be produced

83 In the file of Indents is seen an acknowledgement of one A Anthony dated 15-2-47 where in it is endorsed "Received two zinck buckets" The issue is not supported by any regular indent, and its approval by the Municipal Engineer Besides the issue is not posted on the date on which it was actually issued i e., on 15-2-47 but on a later date after the transaction of 24-4-47

It will therefore be seen that the entry of issue in the stock register is very belated and the whole transaction is far from clear as the purpose of issue is not known and much less is the issue approved by the Municipal Engineer The cost of two buckets should therefore be recovered

84 Acknowledgement of Mr B Bhavanisingh dated 17-2-47 to the effect "Received one crowbar" is filed in the indent file

On this acknowledgement the storekeeper has endorsed in Red and blue pencil "issued one new crowbar" There is no regular indent authorising the issue The issue is also not posted in the stock register and exclusive of this unrecorded issue, the the book balance of 21 as on 15-5-48 is verified to be correct during stock verification as on 15-5-48

The source from which this new crow bar was issued to Mr Bhagavansignh may be stated

85 In the file of indents for May 47 is found a note headed as "personal" written by Mr K S Nagaraja Sastry, surveyor to the store keeper in which he has asked the store keeper to issue the following for the use of works in Executive Engineer's House

1 Mortar pan 1 Bucket 1 Iron pot 1

All the above articles are issued and finally charged off in the stock book as having been issued to Mr K S Nagaraja Sastri All the articles are newand the final issue is unauthorised

It may be stated if the articles were returned subsequently If so the entries relating to the return in the stock regr may kindly be pointed out Otherwise the cost of the articles will have to be recovered from the then Ex Engineer

86 Indent No 5151/8-5-47 of Mr R Vittal Rao for locks with key 4 Coir brushes 5

As usual there is no acknowledgement of the party for having taken the articles The storekeeper has remarked issued three coir brushes and has rounded off the item of locks with key and has put a cross mark thus x thereby indicating that locks with keys were not issued Contrary to this, he has shown the issue of 4 locks with keys to Mr R Vittal Rao on 12-5-47

As the locks do not seem to have been issued in the circumstances and as they have been charged off unauthorisedly the cost of four locks has to be recovered

87 Indent No 65/24-7-47 of Mr B R Suryanarayana Rao, S O III A The indent is corrected unauthorisedly in respect of the following articles

Pickaxes	8	Correction	9
Mumties	8	"	10
Zinc buckets	4	"	6
Iron pans	8	"	9

It cannot be made out if the corrections were made with the approval of the Ml Engineer The point may be made ~~clear~~ clear

88 Indent No 68 /9-10-47 of Mr B R Suryanarayana Rao for the following Pickaxes 5, Mumties 2, Iron pans 4

Against the issue of 5 pick axes it is endorsed by the store keeper as "issued from stock of P S L Rao the meaning of the endorsement may be made more clear

89 As per memo dated 10-1-48 the Municipal Engineer has asked the store keeper to issue tapes if available, or at least refills to the 6 sub overseers of the Licensing Section and put the memo in the stock book showing transactions The store keeper as per his own endorsement on the memo and as per the acknowledgement of one Theophilus, who has received the tapes, has issued one tape 50' with case and 5 refills The store keeper who had charged off previously one tape of 50' and 5 refills in the stock register has tampered the posting of the one tape of 50' in 5 of 50' by overwriting

The cost of two tapes or 50' unauthorisedly charged off in excess should be recovered together with the explanation of the storekeeper for effecting corrections and reducing the balance

90 One Engine tool is seen to have been received on 28-1-48 ~~xxx~~ by one Beerappa

The relevant stock book containing the entry of issue may be put up

91 Indent No 48/15-1-48 of Mr Nanjappa for the following
1 5/8 dia iron rods 1 cwt
ii Empty gunny bags 10 and iii Bill Hook 1 (old)

The party has acknowledged on the indent 120 Rft of 5/8" dia Iron rods only His receipt for the receipt of 10 emptry gunny bags and one bill hook may be produced Further the party's indent is for an old bill hook and it is not clear why a new bill hook is charged off in the stock book This may be made clear

92 In the following cases, articles charged off in the stock register differ widely from the actual receipts furnished on the reverse of the indents

Indent No, date	Name of article	No indented	Actual No received	Balance to be accounted for
21/6-4-48	Baskets	50	12 baskets on 31-1-48	
			6 " 5-4-48	
of Mr B Chakrapani Rao S O			6 " 10-4-48	
Indent No 22/24-4-48 Mr B Chakrapani Rao			18 as endorsed on the reverse of the indent	12
Indent No 23/15-5-48 B Chakrapani Rao			16 -do-	
Indent No 24/1-4-48 B Chakrapani Rao			6 on 1-4-48 12 on 2-4-48	

	Pick ax	1		
	[illegible]ers	2		
	Mattics	12		
	Iron pots	2		
	P'llies	3		(Accountability of the party for 2 mattocks 2 iron pots & 3 pickaxes may be produced)
Indent No 27/ 21-4-48 B Chakrapani & Co	Buckets	20	6 on 21-4-48 6 on 4-5-48	18

93. Line Note 25-2-48 of the Engineering section for the supply of the following.

(1)	Duster cloth	3
(2)	Towels	3
(3)	Zinc buckets	3
(4)	Lysore sand [illegible] or Pe	3
(5)	Line rope	2 bundle

It may be stated that the stock account in respect of the aforesaid noted articles are maintained accordingly the Engineering section in token of the receipt of the articles may also be put up.

94. Indent No. 23 1/1-3-48, for the articles required for steam [illegible] roller Among the articles supplied two buckets are mentioned. The buckets in question are not charged off in the stock register

The source from which these buckets were supplied may be stated and the relevant references put up

6 3-48,

95. Indent no.1/of Mr. [illegible], Lachmana rao for the supply of 2 empty tar barrels

The source from which the two empty barrels were supplied may be stated as the issue is not entered in the stock register

96. Indent no.11/6-3-48 of Mr. [illegible] Naidu for certain articles for the use of [illegible] works and

while the indent in each case for 200 kft of wire line rice 100 ft of line rope is inexact one stated to have been issued. The reasons and the authority for the excess issue of 100 kft of line/ rope on each of the two indents may be stated.

Other wise the cost at rs 1-8-0 per 100 ft of line rope shoul⁴ be recovere⁴ an⁴ cre⁴it intimate⁴

97 In⁴ent No 3182/3-5-48 of Mr R Vittal Rao for

(1)	Iron pots	6
(2)	Zinc buckets	5
(3)	Coir Brushes	4
(4)	Wire "	2

Against the quantities of articles issue⁴ a right mx mark thus it is put an⁴ the issue recor⁴e⁴ un⁴er the initials of the store keeper suggesting that all the quantities of articles in⁴ente⁴ upon are issue⁴ But it is seen from the entries of the Stock book that only 5 Iron pots are charge⁴ off as against 6 ticke⁴ off in the In⁴ent The reasons for charging only 5 Iron pots as against 6 entere⁴ in the In⁴ent may be ma⁴e clear

98 In⁴entNo 8/21-5-48 of Mr B Bhagavan Singh for the supply of the following in place of the unserviceable ones

	New	Unserviceable articles that shoul⁴ have been returne⁴
(1) Pickaxes	6	6
Kurties	6	6
Ban⁴lies	4	4
Iron pots	4	4
Crow bars	2	1

It may be state⁴ if the unserviceable articles note⁴ above were returne⁴ to stores If so the stock book entry of receipt may be pro⁴uce⁴ for verification

S.W. Pipes Stock Register from 1-7-40 to 13-11-46.

99 Page 32 - 9" S W Full roun⁴ pipes 18-10-46 As per In⁴ent No 81/17-10-46, 229" Dia S W Pipes were in⁴ente⁴ upon, while 249" Dia pipes are actually chare⁴ off

In the of convicing reasons an⁴ sanction of competent authority the cost of 2 S W pipes charge⁴ off in excess shoul⁴ be recovere⁴ at the current market rates

100 In⁴ents an⁴ or⁴ers of superior authority in respect of the following issues may be pro⁴uce⁴ for referen

	No Issue⁴
Page 21- 7" S W full pipes In⁴ent No an⁴ Date 1242/5-10-40,	9
Page 31 9" S W Full roun⁴ pipes In⁴ent No 2142/6-10-40	21

Ll Engineers orders dated 26-10-40 4
Indent No 81/15-12-42 4
D O No 85/24-11-44 15
evenue of fficer's Indent , 31-8-45 9

Page 52 Gully Traps
Indent No 85/24-11-44 2
Page 78 C I Gratings for Gully traps
Indent No86/2-12-42 1
Indent No 82 /6-3-43 2
" No 23/8-8-43 1

101 Page 90 The closing balance of S W Channels 6" as per book balance noted on page 76 is 22 As against this book balance of 22 19 are stated to have been verified during stock verification as on 1-8-46

The cost of the defical of 3 S W channels should be recovered and credited to the Municipal Treasury

102 The cash book entry insupport of the amount realised by the sale of the following pipes may be put up

Page 22 Sale of 40 7"S W Pipes at Rs 1-3-9 per pipe (Cjellan No 52/29-4-41)
" 32 -Do- Of 54 9" S W pipes (vide Cjeque No D972183 Of 18-11-42)

Page 61 -do- T 60 Total 10 7"x4" S W Junction
Y 40 8"x4" Pipes
vide Chellan No 52/29-4-41

S W Pipes stock register from 1-8-46

103 The following shortages are observed between the book balances brought forward from the old register and the verified balances as on 20-5-48 and 21-7-48 What action has been taken to recover the cost of shortages may be stated If no action is taken so far, immediate action may kindly be taken to recver the cost of the shortages noticed at the current market rates

Sl No	Name of the article	Book balance	Verified balance as on 20-5-1948	Verified balance as on 21-7-48	Shortage to be accounted
1	Stone ware 7" Pipes	4	Nil	Nil	4
2	Stone ware 9" Pipes	368(balance on 22-11-46)	326		42
3	Gully Traps	2	Nil		2

Sl No	Name of the article	Book balance	verifie'n balance as on 20-5-48	erifie' Bal as 1b 21 7 48	Shortgae te be accou te' for
4	Junction Pipes	93 (49 of 7"x4") (44 of 4"x4")	21 Of 4"x4" 55 of 7"x4"	nil	23 of 4"x4" (There has been excess of 6 un'er 7"x4" The same of receipt of the these 6 may kin'ly be ma'e clear
5	Channels	22 (as per page 76 of ol' Stock Book)	14	nil	8
6	Ben's	7	5	5	2
7	Hume pipes (Sample)	8	2 roun' pipes ar 4 half pipes	2 roun' an' 4 half pipes	2
8	Ol' Iron Gratings	5	5 of 12"x2	5 of 12"x21"	Nil but as remarke' in the margin on page 18 of the regi-ster there shoul' have been 4 of 12"x12" an' 1 of 10"x10" How gratings of 12"x21" came to be in stock may be state'

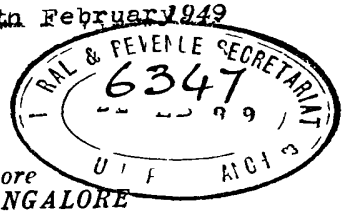
K Rajagopala Iyengar
Superinten'ent
Au'it Section

(48)

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE

No 92/Circle II

Bangalore, dated 16th February 1949



From

V T SREENIVASAN Esq B A B Sc
Comptroller to the Government of
His Highness the Maharaja of Mysore
BANGALORE

To

The Secretary to Government of Lysore,

Gereral Department,

Bangalore

Sir,

Subject:- Progress Report of Audit of Stores accounts of Bangalore City Municipality for the month of January 1949

In continuation of this office letter No 25/Circle II dated 17-1-1949 forwarding the monthly progress report of Au of Stores accounts of the Bangalore City Municipality for th month of December 1948, I have the honour to state that dur the month of January 1949 the audit of the Stock Register of oils and greases for the period from 1-6-1946 to 30-6-1948 a of Lorries for the period from 1-7-1940 to 28-8-1946 was - completed besides completing the audit of Indents in respec Store accounts of oils and Greases upto 30-7-1946 A furthe list of 34 objections was issued during the month bringing total number of objections to 177 from the inception of aud from September 1948 All the objections are still outstand and replies from the Municipal Commissioner are awaited

Yours faithfully,

Comptroller

Immediate L 9926 3/3/49 (50)

To

The Municipal Comm
Bangalore City
(Through the Dy. President)

Subject - Special audit report on the store accounts of the Bangalore City Municipality for the month of January 1949

Sir,

In forwarding herewith a copy of letter No 92/Audit II dated the 16th February 1949 received from the Comptroller

-Nil-
P/type/

(51)

To Govt- on the above subject I am directed to request that replies to the audit objections raised so far may be arranged to be furnished to the Comptroller immediately, as already requested in this office letters nos L 7902 & 8770 dt 13.1.43 & 20.2.43 respectively. I am to point out in this connection that the progress of audit would be frustrated if the objections are not replied to promptly and to request you kindly to bestow your personal attention in the matter.

Yours faithfully,
for Controller of Civil Supplies

BANGALORE CITY MUNICIPALITY

GENERAL & REVENUE SECRETARIAT
1426
20 MAR 1949
MINISTERIAL BRANCH

No AB C 429/47 /Rents

MUNICIPAL OFFICES
BANGALORE CITY

Dated 18th March 1949

Encl

FROM

A S KHAIELL BA BL
MUNICIPAL COMMISSIONER
BANGALORE CITY

To

Janab Mir Sardar Hussain, B ,
Secretary to the Government of Mysore
General Department, Bangalore

28/3 /*
LE

SIR,

In continuation of this office letter of even number dated // //-48 I have the honour to forward herewith a copy of the audit objection statement issued in connection with the special audit of the stores accounts of Municipal Engineering Department Definite instructions have been issued to the Municipal Executive Engineer to take immediate steps for getting the objections answered and preparing a responsibility sheet showing the names of officials who are responsible for answering objections returning the articles etc to the stores

2 On receipt of his report a further report will be made in this behalf

Yours faithfully,

154 Indent No 94/20-4-45 of Janab H A Khan among other things one more coupling is issued as per the above indent

The stock book in which the receipts and issue of the article are posted may kindl be produced

155 Indent No 95 of Mr B R Suryanarayana Rao While 1/2 a gallon of C oil is indented upon, 1/2 a gallon of A F oil is issued on 11-5-45

As the different oils are perhaps meant to be issued for different purposes, it may be made clear as to why A F oil was issued instead of C oil as, A F oil was issued instead of C oil unauthorisedly it may be stated as to whether cost or 1/2 a gallon of A F oil charged off unauthorisely should not be recovered from the store keeper

156 Indent No 2044/9-12-44 of Mr H A Khan as against 2 sq ft of asbestos sheet indented upon, 4 are charged off in the stock register

Whether 2 sq ft of asbestos sheet weighs 4 lbs may kindly be stated

157 Indent No 86/4-5-46 of Mr H A Khan (acknowledged by S A Haq) 1/2 a gallon of C oil indented upon is seen to have been scored out in blue pencil and a cross mark thus X put indicating that the article was not supplied to the party Still the item of C oil is charged off in the register

It may be kindly made clear as to how the oil was charged off in the stock register though it was scored out Orders of the Municipal Engineer, if any authorising it supply on a later date may be put up otherwise its cost will have to be recovered

158 Indent No 52/9-5-46 of Janab H A Khan for A F oil 1 gal

Waste 2 lbs C oil 1/2 a gallon, distilled water 1 bottle The indent is dated 9-5-46 and the issue made on 10-6-46 that is after a delay of one month

The indents may be stated are required to be put up for articles required for immediate use and in this case as the articles were not supplied at the time when they were needed, the absolute necessity for supplying the same afterwards cannot be made out The reasons for the belated supply may be stated Further there is no acknowledgement of the party who has received the articles and in its absence now it could be taken in audit that the article in question were really supplied after a month from the date of the indent is a

149 Indent No 64 of 15-6-45 of Sri M Nathan (indent approved by the Health Officer for lorry No 591) One bottle of sulphuric acid indented upon as per the indent is charged off in the stock register on 14-6-45 On the back of the indent the Store-Keeper has remarked on 14-6-45 in blue pencil to the effect" one bottle sulphuric acid extra given"

It is not clear how one bottle of acid was given extra without proper authority Further no record is made of the extra one having been issued in the stock register In the circumstances it may kindly be stated why the cost of the extra acid bottle unauthorisedly issued should not be recovered from the storekeeper

150 Indent No 62 of Janab H A Khan/6-4-44

It is remarked in pencil in the indent that item No (which represents cottonwaste 2 lbs) was not issued as such it ought not to have been charged off in the stock register As it has been charged off without actual issue the stock balance has run short to the extent of 2 lbs

The cost of 2 lbs of cotton waste has to be recovered from the storekeeper in the circumstances stated

151 Indent No 51/26-7-44 of H A Khan

Thyroidsamy has receipted the articles

Although no requisition is made for one bottle distilled water, the stock registr shows the issue one bottle of distilled water against this indent

Why the issue charged off cannot be considered as unauthorised and the cost of the article should not recovered may kindly be made clear

152 Indent No 60/15-7-44 One cuttle box covered y the above indent is issued on condition of its being returned to stores when done with as such it ought ot to have been charged of as a final issue in the ock register

as it has been charged off finally it is evident that it was not returned to stores subsequently Hence the cost of the articles should be recovered from the person responsible for its non-return or from the storekeeper who failed to recover it, after it served the purpose

5 Indent No 84//-4-45 of Janab H A Khan mong other things 25' Radiator Hose pipe is indented upon and there is the endorsement of eceipt of Janab Azmath on the indent

In the stock book the issue of radiator hose pipe of 6' only is shown How this was possible may kindly be stated

It is remarked on the Indent that the cost of the oil would be remitted to the Municipal Treasury by Massy & Co

Relevant references regarding the recovery of the amount may kindly be put up, If the cost of the oil has not been recovered so far, the same has to be made good by the person responsible for the non recovery of the amount

No 147 In the following cases, issues of articles are not charged off in the Stock Register

	Indent No		Name of article	Quantity Issued
a	2338		Waste	3£
22-9-43				
b	15	13-6-44	Distilled water	1 bottle
c	84	7-4-45	Insulation Tape	1 Roll
d	25	5-12-44	Cotton waste	2£
f	Slip of Sri A P Rama Krishna (Voucher file for Sept 1944)		Distilled water	1 bottle
g	39	8-5-46	Texaco Oil	½ Gallon
h	65	25-5-46	"C" Oil	½ Gallon (Acd)
j	18	29-6-45	A F Oil	1 Gallon "
			Chalk Powder	1 Tin "
j	20	30-10-45	Chalk Powder	1 Tin
k	2386	3-10-45	A bestoes Rope	2£
l	Slip dated 6-5-46 stating that 2 Rubber rings among other articles were issued to M Chinnappa, Road Roller Driver		Rubber Rings	2

In many cases the Indents bear remarks of the Store Keeper to the effect E Issued and posted" It is generally noticed that the party's acknowledgment in token of the articles received is omitted to be obtained Hence it is clear that the articles have gone out of the stores, though it is doubtful if they have actually issued to the parties owing to the absence of the parties acknowledgments, Why the cost of the articles should not be recovered from the then Store Keeper in the circumstances may kindly be stated As these articles are not charged in the Stock Register the source from which they were issued may also be stated out

No 148 It is ascertained that at each time the lorries and buses are filled with New oil, old oil up to a considerable quantity is got out from the Engines This old oil being in the nature of axle oil could either be used for Municipal carts or sold out in the market

How the old oil got from the Engines are being utilised may be stated Whether any account of the old oils so got is maintained in the Municipality may be kindly made clear If not, the reasons for the omission to maintain the accounts may kindly be stated

Audit Objection Statements in connection with the Cepecial audit of the Municipal Stores

No 144 Memo Date' 20-8-1943 of Sri N Jothi linga Rao Sanitary Inspector 1st Division In the above memo the party has acknowle'ge' one Gallon of crude oil and one of waste whilst the issue of one of waste is charge' off in the stock Register the issue of one Gallon of crude oil is not so charge' off in the register

The omission to charge off the issue of one Gallon of crude oil in the Stock Register may kindly be made clear together with the information as to the source from which it was supplie'

No 145 In the following cases, the quantities of articles charge' off in the Stock Register are in excess of the quantities indente' upon as per indents

In the absence of sufficient authority for the excess issue the cost of the excess quantity shown against each article has to be recovere' at the current market rates and credite' to Municipal Treasury under advice to this office

	Indent No	Quantity Indente' upon	Quantity Acknld on the Indent	Qty, Charge' off in the Register	Excess Qty inrespect of which cost has to be recovere'
a	80 date' 1-9-43	½ Gallon Kerosene oil	½ Gallon	½ Gallon	½ Gallon
b	69 26-9-43	½ Gallon Kerosine Oil	"	"	
c	48 3-4-44	½ Gallon crude Oil	½ Gallon	One Gallon	½ Gallon
d	5 6-5-45	2 £ of white lead as approve' by the Ml Engr	---	4£	2£(2£)
e	95 21-5-45	½ Gallon of Mobil Oil	---	2 Gallons	1 ½ Gallons
f	65 25-5-46	One Gallon	½ a Gallon	One Gallon	½ a Gallon
g	Nil 9 10 45	2£ cotton waste for MYZ 3107	---	3£	One £
h	49 7-6-46	One only cup W cylinder	---	2 cup W cylinders	One
i	72 2-8-47	one LB of grease	~~½ of grease~~	One£ 2£ of Grease	1£

No 146 Indent No 2336 date' 15th Sep 43, of Janab H A Khan for ½ Gallon of kerosene oil for clearing S R R

5

(57)

159 Indent No 71 of Janab H A Khan for supply of following articles

Fan belt 1	Grease 2 lbs
20" hose pipe 1	Valve grinder 1
Plug sparking 1	Insulation tape 20
Waste 2 lbs	File flat 1

a point for elucidation The transaction appears to be risky and in the circumstances why the cost of the articles should not be recovered from the store-keeper may be kindly stated .

The issues of articles do not seem to have been charged off in the stock register

The reasons for the omission may kindly be made clear

160 Indent No 80/15-9-45 of H A Khan for certain articles

Horn bulb issued as per the indent does not appear to have been charged off in the register The reasons for the omission may be kindly stated

161 Indent No 21/15-12-45 of M Abdul Nabi (Health Section Lorry No MYZ 3112) As against 2 gallons of A F oil indented upon, the storekeeper seems to have issued one gallon of oil as could be made out by his remark "one" in blue pencil against the article

As he has charged off two gallons of A F oil as against one gallon actually issued the cost of one gallon charged of in excess has to be recovered There is no acknowledgement of any body on the indent and though the date of indent is 15-12-45 the entry of issue is recorded on 6-12-45, in the stock register

162 Indent No 81/7-12-45 of H A Khan for myz 3105 for Meyr boot 1 -do- valve 1, Rubber bucket 1, Rubber ring 1

The stock book pages on which the issue of these articles are charged or may be intimated and the stock book produced for verification

165 Indent No 60/6-1-46 of III A Division (Mr B S Suryanarayana Rao) The following articles issued are remarked as chargeable to contractor Sri N Munivenkatappa as they were issued in connection with the work of "concreting the floor of fish and poultry stalls

1	Texaco oil	6¼ gallons
2	Grease	1 lb
3	Waste	1 lb

It may be kindly stated if the cost of the articles were recovered from the contractor If so, reference to Receipt No and date may be furnished or the bill No and date in which the recovery was effected to if any may kindly be quoted

164 Slip of Mr B R Suryanarayana Rao, SubOverseer S O III A dated 6-2-46 to Mr Bhandole Storekeeper asking for the issue of 1/2 a gallon of Texaco oil and 2 gallons petrol in connection with cement mixture for fish and poultry stalls pending regular indent

It is not known if the regular indent was given as could be seen from the fact that the contents of the slip are charged of in the stock register It appears that the regular indent was not put up subsequently as against 1/2 a g tion of Texa Co oil asked for 2 gallons of oil are charged of in the register thus resulting in the unauthorised issue of of 1½ gallons

The cost of the excess issue of 1½ gallons should be recovered It is a point for elucidation if the cost of the articles should not be charged to the account of the contractor Sri N Munivenkatappa and recovered from him The value of articles is not approved by the Municipal Engineer and the storekeeper has issued the articles as was usual with him Ine issues are not noted in the stock register of oils etc Ine omission to post the issue may kindly be made clear

The purpose for which the articles were required was for cement mixture for fish and poultry stalls

16b The following is an extract of the note dated 26-5-46 of H A Khan foreman to the storekeeper

1 One set plug point
2 One set for joint
3 " cylinder hea--
4 " one bottle shellac
5 " - Packing

Received from stores Sd H A Khan, foreman, 26-5-46

It may kindly be made clear if no H S D oil was purchased between the dates 11-1-45 and 8-11-47 and if so why the oil was not purchased may be kindly stated

16b H S D Oil Inere was no balance of the above oil on 11-1-45 and no fresh stock is observed to have been purchased upto 8-11-47

16? While carrying forward the balances from the old stock register to the new stock register of oils greases etc , opened from 8-11-47, the following discrepancies are noticed Reasons for the excess and shortage may kindly be made clear If the shortages cannot be satisfactorily accounted for, then cost at the current market rates should be recovered and intimated

Old st book page NO	Name of article	Qty	new stock regi Page NO	Qty	deficit	excess
32	Sulphuric acid bottles	37	34	31	6	
36	Dunlop outfit tins	39	37	37	2	
41	Fuse boxes	18	42	20		2
43	French chalk tins	9	44	7	2	

(15)

45	Head light bulbs	50	45	53	-	3	
48	Dunlop pump washers	16	58	15	1	-	
53	Shellac varnish	15	52	8	7	-	
56	Manhole Rimp	80	55	79	1	-	
57	Mudhole rings	114	56	116	-	2	
58	Guage glasses	89	57	90	-	1	
59	Rubber rings	122	58	117	5	-	
66	Electric bulbs	49	65	42	7	-	
69	White lead	56 lbs	67	56 lbs	-	20 lbs	
73	Emery sheets	67	71	62	5	-	
74	Grease	206 lbs	62	306 lbs	-	100 lbs	
18	Mobil oil	1/¼ gals	4	17¾ gals	-	1/2 a gallon	
69,	Split pin tins	3	40	11	-	8	

106 The following balances of articles are not carried forward from the old stock register to the new stock register of oils, greases etc opened from 8-11-47 It may be kindly stated as to why the balances were not carried forward to the new stock register and if the articles are not forthcoming in the stores, their cost at the current market rates has to be recovered

Page No	of the old stock regr	Article	Qty
48	1	Quick patches	4
	2	Vulcanising machines	5
79		Armoured nose pipe 3	1
81		Brush Gen	4
"		Piston master cylinders	2
"		Valve master cylinder	1
82		Cup w cyl	2
"		Bulb H L	8
~~86~~		~~ARMS.DISHXBOX~~ -do- R L	9
85		Arms dish box	8
"		Plungs 14 H M	16
"		Brkt Dish Br	4
"		Brkt dish br L	2
"		Flexible connection	5
84		Economiser valve	3
"		Cup master cylinder	5
"		Fan belts	3
		Bulbs S C 3 F	6
		Mature dish	4
"		Boot L Cyl	2
"		Cup master cyl	2

109 Page 8 of Oils, greases etc
Stock register from 8-11-47
1 F Oil
The balances of the above oil were verified on 20-5-48 and on 20-7-48 and found to be 129 3/4 gals and 122 3/4 gals respectively by the respective stock verifying officers The verified balances no doubt, agreed with the book balances but owing to wrong striking of totals on 12-5-48 the balance of oil was put down as 44 3/4 gals while it ought to have been 45 3/4 gals

as the shortage of one gallon is not found to be available in the stores as could be seen from the two verification statements referred to the cost of one gallon of oil has to be recovered and credited to municipal treasury

170 The following is a statement showing the shortages and excess observed in the stock verification of articles as on 20-5-48 and 20-7-48 The cost of the shortages observed has to be recovered and reasons for the excess made clear

Page No	Article	on 20-5-48 book bal	verified bal	shortage	excess	on 20-7-48 book bal	verified bal	shortage	excess
64	Cotton waste	624 lbs	622 lbs	2 lbs (due to wrong submission		The shortage of 2 lbs continues			
8	1 F Oil	100 3/4	129 3/4	1 gal		-do-	-do-		
42	Fuse boxes	19	18	1 tin		18	22 tins and 4 loose		tins loose

(It may be kindly made clear as to how under this item which should a shortage of 1 tin as on 20-5-48 4 tins and 4 loose were found excess as on 20-7-48

45	Head light bulbs	27	27			27	22	5
47	Brass metal polish	24	25			No change during this period		
50	Horns	2	Nil			-do-		
56	Mudhole rings	97	96			-do-		
57	Berlin wool	-	-			10 lbs	9 lbs 7 ozs	9 ozs
67	White lead	-	-			40 lbs	28 lbs	12 lbs
68	Electric bulbs	75	72			The shortage of 3 continues during this period also		
71	Emery sheets	26	26			No change during this period		
82	Horn bulbs	21	20			-do-		

(It is remarked by the stock verifying officer as 'old stock From the stock register it is seen that 12 new horn bulbs were received on 12-5-48 and as such it is far from clear as to what became of the new bulbs The cost of the new bulbs will have to be recovered in the absence of satisfactory and convincing reasons)

65 Hydraulic brake fluid
171 Page 62 of the stock register

as per bill copy of messrs C Puttiah & Sons (recorded on page 66) (W O No 177/47-48 dated 26-5-47) 48 bottles of distilled water are found to have been supplied and the cost paid for, while only 36 bottles of distilled water are registered as receipts on 26-5-47

The deficit of 12 bottles has to be accounted for

172 Page 65- Hydraulic brake fluid as per bill copy of C Puttiah & sons on page 69(W O No 90 dated 26-2-48) 24 tins of Hydraulic brake fluids are supplied while only 20 tins are taken to stock

The deficit of one may kindly accounted for

173 Page 86 of the stock register

Bill copy of M/s C Puttiah & Sons as per W O No 177/48-47 dated 26-5-47 The following articles received among others as per the above bill do not seem to have been taken to stock

12 Champion plugs	10 m m	at Rs 4/-	Rs 48/-
6 -do-	18 m m	"	24/-
3 lbs woollen trimmings at Rs 5-8-0 lb			16-8-0

The reasons for the omission to take the articles to stock may kindly be made clear & cost of the articles recovered, and credited to municipal treasury

174 The stock book pages on which the following articles are taken to stock may be kindly furnished page 69, Supplies from M/s C Puttiah & Sons as per W O No 90 dated 26-2-48 (received on 27-3-48)

12 tyre levers at Rs 2-8-0 each	30-0-0
12 fuse for chevrolet at 0-4-0	3-0-0
12 fuse for ford at 0-4-0	3-0-0

It is obvious that the storekeeper has manipulated the accounts writing with a view to screen the fraud, as otherwise, the articles though charged off for a second time would have been found out in the stores at the time of stock verification as the stock verifying Officer has not found out any excess stock under these items, the cost of the articles

175 The following are the cases, where the articles indented upon are charged off twice in the stock register with the quotation of the same indent No and date

Page 21 C oil

Indent No & date	Qty
56 of 5-3-46	1/2 a gallon
63 of 5-3-46	-do-
66 of 26-3-46	-do-
2047 of 18-4-46	1 gallon
81 of 2-4-46	1/2 a gallon
80 of 2-4-46	1/2 a gallon
88 of 6-5-46	1/2 a gallon

(Issue shown under F & 4 gallons date 9-5-46 for a sec

86	of 4-5-46	1/2 gallon (issue shown under dated 5-5-46 for a second time)
46	of 22-4-46	1/2 gallon -do- 4-5-46
40	of 9-5-46	1/2 gallon
	Total	5½ gallons

Page 20" Mobil A F oil"

58	of 5-5-46	1 gallon
20	of 5-5-46	1 gallon
37	of 15-5-46	½ a gallon
66	of 20-5-46	2 gallons
67	of 20-5-46	1 gallon (charged off again on 24-5-46)
31	of 2-4-46	1 gallon
70	of 2-4-46	1 gallon
75	of 11-4-46	1 gallon charged off again on 12-4-46
		8½ gals
41	of 20-5-46	2 gals (charged of again on 11-4-46
30	of 24-4-46	2 gallons
80	of 5-5-46	2 gals
37	of 22-4-46	2 gals
40	of 22-4-46	1 gal (charged of again on 5-5-46)
74	of 12-4-46	1 gal
79	of 10-5-46	1 gal
40	of 9-5-46	1 gal
60	of ~~1-5-46~~ 19 3-46	½ a gallon
		21 gallons

176 Indent No 2 /1/-/-47 of Mr B Bhagavans Diaphragur washer 1
Indent No 70/4-5-47 of H A Khan -do- 1

The stock register in which the issues of these diaphragur washers are posted may produced

177 Indent No 70/4-5-47 of H A Khan for the following

1	tyres (32 x 6)	two only
2	Chalk powder	1
3	Diaphragn washer	1

Old tyres 10 H2 3700,H 26209 would be returned to stores

On scrutiny of the indent, it is seen that two tubes are inserted after two tyres shown in the column "qty required" The addition to two tubes is not attested by the Municipal Engineer in the indent and it is not clear if the two tubes issued in addition to two tyres are bonafide issues It may kindly be investigated and stated if the issue

issues or two tubes could be considered as bonafide issues Further it may be intimated if the old tyres and tubes were returned to the stores If so recorded evidence of their return to stores may be produced for verification

Sd K Rajagopala Iyengar,
Superintendent, udit Section

"Copy"

For Municipal Commissioner

BANGALORE CITY MUNICIPALITY

(61)

No A5-C 429/48

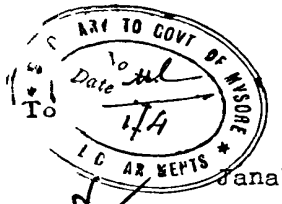
Municipal Offices
Bangalore City

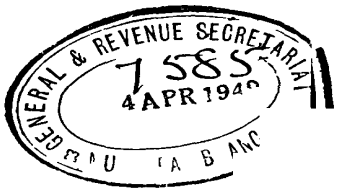
Encl are charges for audit objections

Dated 1st April 1949

From

A S KHALEEL B A B L
Municipal Commissioner
Bangalore City





To

Janab MIR SARDAR HUSSAIN B A
Secretary to the Government of Mysore
General Department
BANGALORE

Sir,

I have the honour to forward herewith a copy of the audit objections issued by the Special auditor on the Store Accounts of the municipality - objections from 178 to 224 and that the municipal Executive Engineer has been requested to expedite submission of replies therefor

Yours faithfully

MUNICIPAL COMMISSIONER

what the figures are compared with A closer examination of the figures indicate that the issue of 39½ yards originally shown on 3-4-48 has been corrected into 49½ yards and the balance of 2 pieces 19 yards corrected by over-writing into 1 piece and 20½ yards and again scored out and balance entered as 2 pieces 8 yards Similarly the entires under columns "opening balance "articles issued" and balance are corrected If the figures of issue originally entered on dates 3-4-48 and 4-4-48 could be taken as the criterion the balance of Redawan cloth on 4-4-48 would be as follows

Opening balance	Issues	balance
3 pieces 16½ yards	39½ yards	2 pieces 19 yards
4-4-48 2 pieces 19 yards	7 yards	3 pieces 12 yards

The book balance struck however is 1 piece- 36½ yards or 12½ yards less than what was shown originally entered, the cost of which will have to be recovered in the absence of convincing reasons

Page 29 The following yards of cloth are given for preparing wrapping cloth

12-8-47	4 pieces of 39 yards each		
28-1-48	1 piece 19 yards		
3-4-48	49½ yards		
4-4-48	6½ yards	26-3-48	40 yards

The authority for the issue and the bills of tailors who prepared the wrapping cloths may be furnished

Sd K Rajagopala Iyengar,
Superintendent, Audit Section

"Copy"

N S [illegible]
For Municipal Commissioner

OBJECTION STATEMENT ON THE EXAMINATION OF THE ACCOUNTS OF THE MUNICIPAL STORES

Stock Register of lorries from 1-7-38 to Aug 1946

REMARKS OF THE AUDITOR

178 The following balances of the articles are not carried forward to the new stock book of lorries opened from 20-1-48

Page 3 of the register 5-1-38 from M/s T S & Sons one set of Ball Racers 2-4-0 They may be kindly accounted by bringing them on the stock register under the dates, initials of a responsible officer in token of verified the articles Otherwise the cost of in each case may be arranged to be recovered and credited to the Municipal treasury

Page 4 Fire fighting lorry (if the same was sanctioned relevant references may kindly be put up

Page 23 flaps as against 4 flaps only 3 are seen to have been verified during stock verification Deficit of one to be accounted for

page 38 a) one water pump removed from the well in V road Chamarajpet
b) One zinc sheet door
c) Dealwood boxes & planks (number received and the authority therefore may kindly be produced),
d) One 5 H P motor
e) two wheels and one radiator
Page 39.

Diesel lorry No 2 (health Office lorry)
Page 42
a) Heating plugs for Health lorries .
b) Diesel lorries 3 & 4

There is no entry to show as to what became of them after 1-10-38 How they were disposed of on or after that date may kindly be stated

Page 44

One Marshall "8 S R " model class S single cylinder Steam Road Roller- cost net Rs 16 800/-

The relevent stock register in which this item is entered may kindly be produced for audit

Purchases from M/s Ahamed Ally Co vide cash memo dated 10-11-45
1 piece of copper pipe for the Road roller pipe flanges for water tank pump 11-0-0
M/s Uberoi Ltd , vide W O No 191 dated 9-6-45
3 water polo balls at Rs 18/- each 54-0-0
17 Swimming trunks at Rs 7-8-0 each 127-8-0
(These articles should have been taken to stock book maintained for swimming pool It is not clear why these receipts are registered in the stock book of lorries

copies noted on the above page 149 barrack blankets are seen to have been received as per the following details

From the Bangalore Woollen-ware House on 5-12-45 50 blankets
From M/s Kapurchand & Co , on 6-12-45 50 blankets
-do- 12-12-45 49 "
50-1 blanket damaged and returned

Out of the above, 148 blankets were issued to coolies through the Range Officers Mr C R Basudevan on the following dates

11-12-45 100 blankets
12-1-46 48 "

After issue of the above 148 blankets there should have remained in stock one only But two blankets were reported to have been in stock and issued to the peons of Municipal Engineer's bungalow on recovery of cost

How there came to be two blankets in stock as against one that should have been in stock may kindly be made clear and reference to receipt No and date relating to the recovery of cost of 2 blankets may be intimated Further the acknowledgement of parties to whom 148 blankets were distributed may also be put up for reference

160 Whether the following borne on the accounts of stores but left in possession of subordinates before verified and found to be correct may kindly be stated If they were verified during stock verification why they were not included in the stock verification statement may be stated

Page 55 Table vice English 1 (with Samuel)

Page 56 a Dunlop pumps (same remakrs as against valve lifter shaped above)
b Screw Jacks of 5 tons

The opening balance in each of these cases is shown as nil Why it was shown nil may kindly be intimated

Page 56 Tyre levers (same remarks as against valve lifters)

Page 57 Valve grinding machine (remarks same as above)

Plyers (same remarks as on the previous page)
Page 58 Starting handle -do-
Oil can -do-
Page 59
Screw Driver -do-
Gas plyer -do-

Page 60 Wheel puller
Valve setting feeler gauge -do-

Page 61 The following articles supplied by Bangalore Stores on 6-9-39 have not been shown as issued

They may be satisfactorily accounted for or their cost recovered and credited

Joint bushes clutch
Carbon washer

Page 62
182 As per the following details of receipts and issues there ought to be 3 A C diaphragus washers for Ford Gunning

As nil balance is shown on 3-5-43 what became of the balance or 3 may be stated and if they are not forthcoming their cost at Rs 3/- each has to be recovered and credited to Municipal treasury

16-12-42

3 sets from M/s The Reliable Motor Stores
issues 17-12-42 Karumbiah 1 washer
as per memo of A L dated 16-12-42 H A Khan 1 washer

as per memo HO dated 3-3-43 Ld Peel 1 washer

Total 3 washers

Page 63
183 4 tins of 1/4 gallon each Lock Head brake fluid at Rs 14-8-0 each (total cost of 58) from M/s The Madras Automobiles as per I O No 23 of 17-9-43

No, disposal is shown Hence it should be accounted for satisfactorily or the value recovered and credited to Municipal fund

Page 65 a 1 Battery earth wire Rs 2/-
from M/s Eastern Agencies as per bill No 1681 Dated 10-11-41

The cost will have to be recovered if the disposal of this article cannot be accounted for satisfactorily

b) The balance of Radiator Hose Pipe 44 inches is not found to have been carried over either to the stock register of oils, greases etc , or lorry register

Page 66 184 How the following articles received from M/s Marshall Sons & Co (India) Ltd , on 16-1-47 were disposed of may be stated and the relevant references put up

a) Three sight glasses for oil level for mechanical oil pump part No 684

a) Three sight glasses for oil level, for mechanical oil pump part No 684 at 0-14-0 each Rs 2-10-0

b) Three sight glasses for drip feed for mechanical oil pump part No 750 at Rs 1-6-0 each Rs 4-2-0
Packing 5-0-0

9-12-0

Page 85

185 Stock verification statement as on 29-7-48

The following balances are certified to have not been found during the actual count

1 Fuel pumps 2
2 Brake buckets 1 set

They either may be accounted for satisfactorily or their value recovered and credited to the Municipal fund

Relevent references to the auction of lorry No 6200 may be put up

Stock register of oils from 1-7-40 to 30-6-48

186 Indents

The following articles borne on the indents shown against them do not appear to have been charged off in the respective pages of the stock register though remarked as issued and posted on the indents

The omission to charge off the articles in the stock register may be made clear Further it may also be stated as to how the book balances agreed with the verified balances from time to time in spite of these issues which have not been charged off in the stock register If not issued, why an incorrect remark was made as issued and posted may kindly be made clear

Indent No 16/1-9-47

a Diaphragum washer
b sparkling plug
c Item not legible

Indent No 84 of 26-9-4

Brake fluid 1

Indent No 14 of 25-9-47

a Sparkling plugs 6
b Buckets 2
c Lock & key 1

Platinum point
for MYS 5949

Indent No 12 of 11-9-47

Diaphragm washer 1

Indent No 99 of 25-11-47
Battery 1 (for Mys 5105)

Indent No 29 of 5-11-47 Oil retainer 1 (for Mys 5949)

Same remarks as on the previous page

Indent No 16 of 27-10-47
Fan belt 1

Indent No 49 of 5-2-48
Kerosene oil 1 bottle
Indent No 50 of 5-2-48

C Oil one gallon

Indent No 100 of 10-5-48

C oil 1/2 a gallon

Indent No 85 of 26-2-48

Waste 2 lbs
Grease 2 lbs

Indent No 10 of 12-5-48
Grease 2 lbs
Indent No 3 of 22-4-48
Brake fluid one tin of 1/4 gallon
Indent No 89 of 5-5-48
Nozzle 1,
Indent No 97 of 17-5-48
Fan belt 1
Indent No 81 of 5-6-48
Rubberised sanction pipe 30
Indent No 11 of 29-10-46
Valve pin

Indent No 4 of 7-9-46
1 waste 4 lbs
2 grease 2 lbs
3 C oil 1 gallon
4 Distilled water 1 bottle

Indent No 65 of 16-3-47 Radiator Hose pipe (3 feet)
Indent No 52 of 21-3-47 C Oil 1/2gallon

Indent No 89½ of 3-6-47 Distilled water 1 bottle
Indent No 22 of 1-3-47 H P water 1

Same remarks as on the previous page

18/ The following is a statement showing excess quantities of articles issued over and above the quantities duly approved of in the indent

The cost of the excess quantities unauthorisely charged off in the stock book should be recovered from the storekeeper and credit intimated

Indent No	Article	Quantity as per indent	Quantity charged off	Excess
51 / 3-11-47	Emery sheet			

Ramakrishna has receipted on the indent, the indented quantity of 2 on 4-11-47)

Indent No	Article	Quantity as per indent	Quantity charged off	Excess
88 11 / 7-3-48	A F oil	1 gallon	2 gallons	
55 / 28-3-48	Kerosene oil 20 gals (actually received as per acknowledgment on the indent)	55 indented quantity		15 gallons

188/Indent No 51/19-3-48
While the indent is for 1½ gallons of A F oil, one gallon is charged off in the stock register on 24-3-48 the figure in the indent is not corrected to one gallon and the quantities requisitioned, as per the indent remarked as "posted" No acknowledgment of any person is obtained intoken of the receipt of the articles

The circumstances under which only one gallon of A F ~~xxx~~ oil was issued on this indent as against the indent for 1½ gallons may be stated

189 Indent No 2050 of 15-1-48

As per the indent, the articles noted blow should have been issued to the extent entered therein

Mudhole joint	2	
Manhole "	1	

The circumstances under which these irregular issues were not noticed at least during stock taking may be kindly stated Further it may also be stated as to how one mud hole joint and 2 manhole joints received instead of 2 and 1 indented respectively were utilised may be stated

But it seen that one mud hole joint and two manhole joints are actually issued frustrating the very object of drawing Stores on indent

190 On page 80 of the stock register of oils, greases etc, opened from 8-11-47 are entered vulcanising patches The opening balance the source of their transfer to the above page are not clear but the issues working upto a total of 16 vulcanising patches are recorded

The source from which they were got and the opening balance of the same may kindly be furnished

191 Indent No 4258 of 11-2-48 and indent No 4259 of 16-12-48 Both the indents relate for the supply of the following articles for Road Roller No 89586

As per indent No 4258	Article	As per indent No 4259
1 gallon	C oil	1/2 a gallon
1 gallon	A F oil	1/2 a gallon
1 lb	waste	1 lb
1 lb	grease	1/2 a lb
4 gauge glass		--
4 Rubber rings		--

As the articles requisitioned on each of the above indents are identical (except gauge)- glass and rubber rings) and for the same road roller, the necessity for issue of articles on two indents is not clear Further it may also be stated as to how the indent was passed by the Municipal Engineer when it did not bear the signature of the indenting officer

The indent No 4259 is not signed by the indenting officer though approved by the Municipal Engineer Hence it is not clear as to who put the indent The articles indented upon on both the indents are remarked as issued by the storekeeper on 26-2-48

192 Indent No 56 of 11-6-48

1/2 a gallon of C oil indented upon among others are posted twice as issued, on page 18 of the stock register resulting in the deficit balance of 1/2 a gallon of oil

The cost of 1/2 a gallon of C oil has to be recovered in the circumstances stated

193 The following are the instances of indents which have been mutilated with and the original entries corrected unauthorisedly

Indent No 12 of 11-8-46	Kerosene oil	Original qty 10 gals	corrected qty 12 gals
" 94 of 14-8-46	Grease	1 lb	2 lbs
" 10 of 26-12-46	Waste	1 lb	2 lbs
" 4230 of 10-12-46	Emergy sheet	1	2

s these unauthorised corrections by over writing can not be accepted In addit the cost of the articles obtained in excess has to be recovered and credited to the Municipal funds

194 Indent No 68 of 2-8-48 of Sri G Nanjundaiah, Sub-overseer for tar paint coat to South Cross Road

i Bitumen emulsion 12 barrels
ii Kerosene oil 20 gallons

as against the indent for 20 gallons of kerosene oil only 16 gallons of the oil is charged off in the stock register

The circumstances under which 16 gallons as against 20 gals indented for and passed by the officer was issued may be kindly stated

195 Indent No 52 of 20-9-46 of Janab H A Haq for the following articles
Waste 5 lbs
Grease 5 lbs
F Oil 1/2 a gallon
Pump-washer 1

Though the indent is dated 20-9-46 the articles borne on the indent are shown as issued on 1-8-46 It may be kindly stated as to how it was possible to issue the article on 1-8-46, ~~It may be kindly stated as to how it was possible to issue the article on~~ 1-8-46 while the indent bears the date 20-9-46 i e , one month and 20 days before the indent was passed

196 Indent No 80 of 18-10-46 of Sri B Bhavani Singh
Though 1 gallon of A F oil is indented for, it is remarked in pencil "1/2 gallon issued"

It is not clear why 1 gallon was charged off while the oil issued was only 1/2 a gallon The cost of 1/2 gallon charged or in excess should be recovered

197 One brasso polish tin is seen to have been issued but the same is not charged off in the stock register

The reasons for the omission to charge off the article may kindly be made clear together with the

on 25-7-48 in spite of this issue omitted to be charged off in the stock register

198 Indent No 60 of 25-6-47 The indent does not include 2 lbs of grease but yet the same is charged off as issued

199 Indent No 40 of 29-12-46

among other things one tin of split pins is indented upon The stock register evidences the facts of 2 tins of the article

as the charging off of the article appears to be fictitious, the cost of 2 lbs of grease requires to be recovered and credited to the Municipal funds

The fictitious issue of one charged off in the stock register in excess appears to be with the deliberate intention of squaring up the book balance, with the actual balance on hand for the issue of one originally charged off is corrected into 2 The cost of the split pin tin charged off in excess requires therefore to be recovered and credited to Municipal funds

200 Indent No 40 of 29-12-46 of Janab H A Khan The following among others borne on the indent are remarked as "not entered" obviously meaning that they have not been entered in the stock book This is, however, the acknowledgment of the party as also the remark of the storekeper" Issued" in token of the issue of the articles

a) Insulation tape 1 roll
b) Sand paper 2 sheets
c) Diaphragm washer A C pump
d) Sparking plugs
e) Small file

why they were not entered in the stock book as issues may be stated together with the intimation as to the source of their supply

201 Indent No 25 of 8-5-47 Horn with bulb is indented upon among other things but what is charged off in the stock register is only horn under "horns" on page 50 of the register

How only horn was charged off as against horn bulbs indented upon may be made clear as a separate set of pages are opened for transactions under "horn bulbs"

202 Indent No 38 of 12-5-47
203 Indent Nos 17 dated 28-5-45 18/29-5-45 and 20/30-5-45

Same observation as above

The source of their supply may be stated together with reasons for not taking them to stock and not recording the transactions

The following tyres and tubes supplied as per the above indents have not been shown as issued in the stock register

Tyres 32 x 6	2	(dunlop)
Tubes "	2	"
Tyres 600 x 20	2	
tubes	2	
Tyres 600 x 20	2	
Tubes "	1	

If 4 tyres and 4 tubes were required for lorry No MY2 1066 as per indent Nos 18 of 27-6-45 and 20 of 30-6-45 it is not clear why the articles were not requisitioned in one indent The necessity for putting up 2 indents may be made clear

204 Page 82 of the Ills register
Hornbulbs

On 12-3-47 one horn bulb is charged off as an issue in support of which indent No 25 is quoted as the horn bulb indented upon as per the above indent is posted on 50 of the stock register on 9-3-47, the entry of issue of the horn bulb on page 82 results in excess issue

The cost of one horn bulb should therefore be recovered

205 Indent No 5 of 2-1-47

It may be stated in what stock register T white-card indented upon in the above indent is charged off

The stock register may be produced for audit

206 Bills or invoices or Rims in support of the following articles taken to stock in the stock register may be kindly caused to be put up for reference

Page	Date	Name	Qty
1	6-11-47	High speed diesel oil	44 gals
2	24-1-48	Kerosene oil	4 "
	25-1-48		4 "
	6--2-48	"	28 "
	11-2-48	"	28 plus
	20-2-48	"	24 "
	27-2-48	"	20 "
	2-3-48	"	28 "
	11-3-48	"	16 "
	15-3-48	"	28 "
	17-3-48	"	4 "
	19-3-48	"	16 "
	22-3-48	"	24 "

25-5-48 Kerosene oil 12 gals
29-5-48 " 56 "

Page 4 20-8-46 Mobil A F Oil 90 gals
" 18 20-5-46 C oil 45 "
" 36 20-11-46 Distilled water 4 bottles
" 20-5-47 " 5 "
" 50 28-2-47 Horns 4 "
" 51 1-5-47 Hydraulic Brake fluid 5 tins 1 gal each
" ' 29-9-47 Meco Brake fluid 1 tin
55 14-12-46 Electric bulbs 48 lamps of 100 watts 24 lamps of 60 watts
" 81 11-4-47 starting Dog Nuts 2

207 Decoration materials register from 1-7-40 to 1-5-1947

The articles borne in this stock register are in the nature of non consumable articles and are therefore expected to be made available during periodical stock taking irrespective of the fact that they are in the stores or temporarily sent out to subordinates or subordinate offices On the contrary it is seen from the stock verification statement as on 1-5-47, the verification was confined to articles actually found in the stores This is not correct Besides, the book balance and actually verified balances vary in number in some case for which no proper explanation is forthcoming The following is a statement showing the book balances, balances actually verified during stock taking and the shortages are to be accounted for

If the shortages cannot be accounted for satisfactorily, their cost will have to be recovered and credited to the Municipal funds

	Name of article	Book bal as on 1-5-47	Balance actually found during stock verification	Shortages to be accounted for or made good
1	Carpets	16	11	5
2	Khaki Kanath	14	nil	14
3	Red Baizl	14	13	1
4	Streamer buntings	1818	1000	818 ft
5	Union jacks	202	201	01
6	Big cotton flags	404	125	309
7	Mysore flags	15	9	6
8	Bamboo poles	802	159	223
9	Ladder	1	nil	1
10	Wrapping cloth	-	270	
11	Deadwood shields	50	49	

On page 20 30-0-40 6 yards
6-0-40 40 yards
4-11-40 1¼ yards

216 Page 20 Wrapping cloth bundles — The source from which 505 bundles of wrapping cloth was received on 4-11-40 may be stated together with details

217 Page 20 National Flag — Bill or invoice for the receipt of 5 national flags on 24-1-42 from Khadi Vastralaya may be furnished

218 The following articles purchased as per bill copies noted against them do not seem to have been brought to account in the relevant pages on which the receipts and issues pertaining to them are recorded What became of them may be stated If they are existing they may be taken to stock, otherwise their cost may be arranged to be recovered and credited to the Municipal funds

Page 30

1 17-6-42 Kapaleeswara Thalaiviana & Co
20- Alwan 2 piece- 2 yards less — Rs 30-1-0
2 yards a piece — 1¥-8-0
18-6-42 1 piece — 1/-1-0
20000 Khadi 2 pieces (2½ yards) profit 1-11-6

(remarked as used for bamboo poles in connection with the laying of foundation stone of canteen at Cubbon Park by H H the Maharaja

Tallam Subbaraya Setty & Sons Cash Bill No 227 of 1-12-42
22 Raja Tussore 20 pieces at Rs 17-0-0 (24 yards a piece or 624 yards) Rs 455-0-0
22 -do- 10 pieces at 0-11-6 211-5-0
666-5-0
4% add profit 26-10-0
692-15-0

paid by cheque No L 25000 dated 2-12-42 for Rs 690/- on the Bank of Mysore Ltd , In this connection it may kindly be stated if the payment was made after subjecting the Bill for audit

7-12-42 Bill dated 14-12-42 of M/s Srivaram Cloth Stores
Bill No 1 20 pieces of 9/ long cloth at Rs 16-0-0 Rs 303-12-0
add 4% profit 14-0-4
317-4-4

It is remarked against the bill that 10 pieces of 40 yards each were issued to M/s Babusa Nagendrasa Dhondalay for colouring last red as per work order No 66 of 4-12-44 balance of 10 pieces used for wrapping cloth with the above red cloth

Page 43 Received from Messrs Y H Shama Rao & Sons, as per W O No 65 of 2-12-44
3 bundles of 60 yards tape at Rs 1-8-0 Rs 4-0-0 per bundle (included in bill for Rs 455-9-0

2/0 Bill No 3364 of 6-12-44 of M/s K H Shama Rao & Sons as per W O No 98 of 5-12-44 Bundles of 60 yards tape 66 bundles at Rs 1-8-0 — How they were disposed of may be stated and the relevan references in support of disposal put up In the meanwhile the amount is placed under objection

Bill No nil dated 6-11-46 of Mr T M Meer Hussein, Timber Merchant for the supply of 75 bamboos for ~~xxxxxxxxxx~~ Venetian poles in connection with the visit of H H the Maharaja of Mysore on 6-11-46 at Rs 15/- each — 98-7-0

From M/s Karpurchand & Co , four pieces of long cloth No M S M 1885 of 40 yards each for converting into wrapping cloth for venetian poles at 0-7-7 per yard — 15-15-4
Less 5¾% — 2-6-0
Commission on Rs 60-5-4 — 13-7-4 — -do-

Page 44
4-2-46 Bill of Mr Abdul Rahim for the supply of 25 bamboos of 22' each at Re 1-0-0 — 25-0-0
Cooly — 0-6-0 — 25-6-0

4-2-46, Bill of Messrs P Abdul Razack Sahib of two bundles of rope at Rs 5/- per bundle — -do-

4-2-46 Bill of M/s The Deccan Stores for the supply of 101 yards of white long cloth at rates as per bill — 121-4-4-

page 45 Bill No 127 dated 15-2-45 of M/s Kapurchand & Co , for the supply of 100 yards of dyed long cloth (red) at 0-14-6 per yard plus octroi duty Rs 14/-0-0 — 14/-0-0

Bill No L 45 dated 7-11-45 from M/s Bangalore Stores for the supply of 2 pieces of lady long cloth- 40 yards each

(The cloth was purchased in connection with the visit of H H the Maharaja of Mysore on 8-11-45

Same observations as on the previous page

Page 48 2000 buntings and 45 bundles of tape got stitched for Rs 19/-8-0 as per bill No 2675 dated 21-4-47 of M/s K H Shama Rao & Sons

Page 49 217 3018 yards of red Alwan cloth issued to Mr D Noor Mohamed as per endorsement of the Record Keeper

The acknowledgement of the party for the receipt of the cloth may kindly be produced and how the cloth was utilised may be stated "stock accounts for the finished article got from Mr D Noor Mohamed may be furnished pending the receipt of information on the above points, the cost of cloth viz , Rs 198-2-0 is held under objection

218 White Long cloth purchased as follows from M/s O A Armugam Mudaliar & Bros , on 7-8-47 for the Independance day at a cost of Rs 740-9-10

It is remarked in pencil that this cloth was purchased by the Head Office and given over to the tailor A turn out of 10000 buntings and 35 pieces of 10 yards stitched cloth remaining unspent were received back from the tailor

297 lbs at Rs 1-9-9 per lb	417-15-9
123 " at Rs 1-8-0 "	186-0-9
3 " at Rs 1-9-2 "	4-11-6
	609-2-0
Add 10% profit	66-14-7
" Octroi	10-9-3
	740-9-10

10,000 buntings and 35 pieces of 10 yards cloth are however taken to stock in the stock register but information may kindly be furnished as to the number of yards that 423 lbs yielded and the No of yards that were taken up for making 10 000 buntings The basis on which the No of yards of cloth that were given for stitching the buntings may kindly be intimated

219 Eight pieces of Mysore long cloth (at Rs 14-8-0 per piece plus profit at 10% and octroi duty) purchased from M/s V S Sajjan Rao, Poddatl Krishnalah Setty & Co on 8-8-47 for the Independence Day

It is remarked by the Record keeper that all the eight pieces measuring 20 yards each were issued to Mr D Noor Mohamed for making Mysore flags The number of Mysore flags got stitched is not ascertainable Relevant references as to the issue of cloth to the party, the stock accounts maintained in respect of the receipt of the Mysore flags received out of the supply of this cloth etc may kindly be produced, otherwise the cost of cloth viz , Rs 126-12-0 will have to be recovered and credited to Municipal funds

Decoration Stock register from 1-8-47

220 Page 8 Big cotton flags The book balance as on 17-7-48 was 551 against the quantity the stock taking Officer has found on 17-7-48 by verification only 511

The balance of 40 should be accounted for further the balance viz , 551 has not been brought forward on 21/12-48 when a fresh receipt of 150 is registered The stock balance of 551 may be brought forward and the total struck flags sent out are charged off as final issues as for instance on 20-12-48 and on 21-12-48 This procedure is not correct Articles temporarily lent may be shown as issued in a way book of issues to be maintained for the purpose and the subsequent return of flags watched

Page 9 221 of Mysore flags are registered as receipts from the Head Office on 12-8-47

References of the Head Office in this connection may be put up

The following articles found short during stock verification as on 17-7-48, may kindly be accounted for otherwise their cost may kindly be recovered and credited to Municipal funds

	Book balance	Verified	shortage
Page 24 National flags			

8 Fringes with lace borders		4 with a detail that the other 4 are very old and to be scrapped		If all the 8 are existent the opening balance on 1-8-47 should be noted as 8 and not 4 Suitable corrections may therefore be effected 4 borders recommended to be scrapped, may be changed off (Illegible) on condemnation by the competent authority
01 Flag poles		nil		Remarked as issued to Asst Supdt Drill B P L The same may be got back early
26 Khadi flag	1	nil		Remarked as issued to late Dr Royan The same may be got written off from the accounts under competent sanction if its value cannot be recovered
Page 18 Wrapping cloth	424	250	1/4	

Page 18 Red Khadi cloth for wrapping cloth
11 pieces of 39 yards each received from the Head Office on 12-8-47 and their distribution are given on page 35 of the Stock register according to the distribution as below (on page 35) the balance on Red on 20-1-48 works up to 4 full pieces and 50 yards

Obviously the book balance of 4 pieces 50 yards appears to have been reduced by 10 yards by wilful correction of 5 yards into 15 yards by insertion of 1 on the left hand side of 5 and correction of 50 yards into 250 yards by overwriting which are significant Similarly the issues of red khadi cloth on 3-4-48 and 4-4-48 are corrected by over-writing under the initials of the then store keeper I I S R Bhombhore leading to the suspicion

12-8-47 No of pieces received 11 pieces

Issues

12-8-47 given to Mr B Sagappa Rao for flags	1 piece
No of pieces used for wrapping cloth	4 pieces
20-1-48 issued for wrapping cloth	1 piece
Balance	4 full pieces and 50 yards

5 against the issue of 1 piece of 5 yards shown on 20-1-48
the issue shown on page 29 of the stock register is 1 piece 15 yards
and the balance recorded as 4 pieces 250 yards as against 4 pieces and 50 yards
as worked out above

OFFICE OF THE COMPTROLLER [illegible]
HIS [illegible]

L1286
4/5/49

The Municipal Commr
Bangalore City
(Through the Pdt)

Subject - Audit report of the Special Auditor on the store accounts of the Bangalore City Municipality —

Sir - With reference to your letter No A5-C 5-29 dated the 18th April 1949 on the above subject, I am directed to request you to kindly see

(5)

that no further delay is occasioned
in submitting replies
to the amdt objections
the report referred to

Yours faithfully
for
for Secretary to
General

29/4/59

(86)

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE

No265/Circle II

Bangalore dated 27th April 1949

GENERAL & REVENUE SECRETARIAT
8437
MAY 1949
GENERAL BRANCH
BANGALORE

From

V T SREENIVASAN Esq B A B Sc
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE

RECEIVED
2/5

To

The Secretary to Government of Mysore,
General Department,
Bangalore

Subject:- Progress Report of Audit of Stores Accounts of the Bangalore City Municipality for the month of March 1949

In continuation of this office letter No 163/LAC II dated 15-3-1949 forwarding the monthly progress report of audit of Stores Accounts for the month of February 1949, I have the honour to state that the marginally noted accounts were audited for the period from 1-7-40 to 30-6-48 and a further set of objection statements comprising of 44 items were issued during the month under report

1 Stock Register of Motor parts
2 Steam Road Pollers & Desiel oil Engines
3 Property Register (released materials account)

None of the objection statements have however been received back with replies from the Municipal Commissioner in spite of repeated requisitions to him

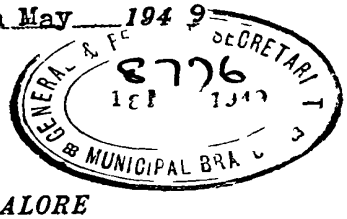
Yours faithfully,

Comptroller

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE

No 305 Circle II

Bangalore dated 14th May 194 9



From

V T SREENIVASAN Esq B A B Sc
Comptroller to the Government of
His Highness the Maharaja of Mysore
BANGALORE

To

The Secretary to Government of Mysore,
General Department, Bangalore

Sir,

Subject - Progress Report of audit of Stores Accounts of the Bangalore City Municipality for the month of April 1949

In continuation of this office letter No 265/L A C II dated 26th April 1949 forwarding the monthly progress report of audit of Stores Accounts for the month of March 1949, I have the honor to state that the stock accounts of surplus articles as also of Tar and Tarring accessories for the period from 1st July 1940 to 30th June 1948 were audited and a further list of 42 objections were issued during the month under report None of the objection statements were returned with replies by the Municipal Commissioner even during the month

Yours faithfully,

For Comptroller

MSR

H13807F1

7/2

(7/2)

The Municipal Commr
Bangalore City
(Through the Pdt.)

Subject Annual report on the
Store accounts of the Bangalore
City Municipality

Sir

In inviting reference
to this office letter of even No. 12786
dated the 4th May 1949 on the above
subject, I am directed to forward
herewith Copies of further letters

+ 305

NO 265 Circle II dated the 27th
+ 14 Hartley
[illegible] received from the Co
Longest stating that, so
none of the audit reports
the Stone accounts have b
received back with repo
and he requests to be
informed why action
has not been taken i
matter up till now Ju
whether any [illegible] has
[illegible] a report sent up for
for information very early

for Your faithful
[illegible] 1945 for Secretary to the Treasury

8776/mk
Lr A & G 49

(59)

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE

No 361/Circle II

Bangalore dated 17th June 1949

GENERAL & REVENUE SECRETARIAT
9737
25 JUN 1949
GENERAL BRANCH
BANGALORE

From

V T SREENIVASAN Esq B A B Sc
Comptroller to the Government of
His Highness the Maharaja of Mysore
BANGALORE

To

SECRETARY TO GOVT OF MYSORE
GEN REVENUE DEPTS
24/6

The Secretary to Government of Mysore,
General Department,
Bangalore

Sir

Subject:- Progress Report of Audit of Stores Accounts of the Bangalore City Municipality for the month of May 1949

In continuation of this office letter No 305/L A C II dated 14-5-1949 forwarding the monthly Progress Report of audit of Stores accounts for the month of April 1949, I have the honour to state that the Stock accounts of Furniture and old Tools and Plant for the period from 1-7-1940 to 30-6-1948 were audited and a further list of 43 objections was issued during the month under report With this the Special audit of Stores account for the period of eight years from 1-7-40 to 30-6-48 may be considered as having been practically completed

The routine audit of the Stores accounts from 1-7-48 which is in arrears has been taken up with a view to bring it up-to-date side by side with the drafting of the Special Audit Report for being forwarded to Government Both these items of work will be arranged to be completed on or before the end of the current month, when the term of employment of the Special Auditor extended in G O No L 11865-6/41 dated 16th April 1949 will expire None of the objections issued to the Municipal Commissioner have been returned with replies by him up-to-date

Yours faithfully,

Comptroller (Privilege Leave)

No 4 1393 / 11/8/49 (50)

2 copies

To

The Municipal Commissioner
Bangalore City
(Through the President)

Subject - Audit Report on the Stores accounts of the Bangalore City Municipality

Sir,

I am directed to refer to the reference cited, this office letter no L 13807 dated 25 5 49 on the above subject and to state that the Comptroller has reported that the Stores accounts for the period from 1-7-1940 to 30 6 1948 were audited and a further cost of 43 objections issued during March 1949 comprising the Special Audit of Stores accounts for this period and Completion none of the objections issued to you as yet to have been returned to them with replies nor has a report been sent to the Govt the action taken on the matter as called for this office letter no L 13807 dt 25 5 49. Such delay in settling action is likely to frustrate the very

In pursuance of the Special Audit taken
undertaken by the Municipality itself
in at Considerable expense
I am directed to request you
to pay special attention and take
immediate action to answer the
questions or points detailed. A Report
on each item may be sent up
to Cost before the 10th August 43
positively. Also why there has been
such an inordinate delay in the
matter explanation
may be examined. Yours faithfully

for City Secy
Ch
5/7/43

The date may be changed to 10th August 1943

No explanation also from the Dy Comm may be called for. Such an inordinate delay

Mencc L 1394
11/7/43

Copy sd to the Comptroller for
information with reference to
his letter No 381/Circle II dt 17 6 43

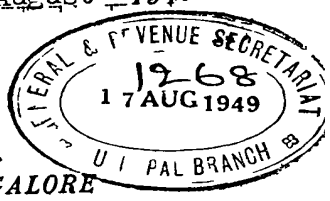
B O

for City Secy
Ch
5/7/43
Br 5 7 43

(92)

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE

No 87/L-A C II — Bangalore, dated 5th August 1949
13



From

V T SREENIVASAN Esq B A B Sc
Comptroller to the Government of
His Highness the Maharaja of Mysore

MAS
16/8/49

To

The Secretary to Government,
General Department, Bangalore

Sir,

Special Audit of Stores Accounts of the Engineering Department of the Bangalore City Municipality

In continuation of the correspondence ending with this office letter No 361 L A C II dated 23rd June 1949 on the above subject, I have the honor to state that the special audit has since been concl I forward herewith for the information and orders of Government, a c of the report embodying the several serious irregularities noticed during the course of the audit and to observe as follows -

1 The exact amount of avoidable loss sustained by the Municipal on account of the various types of irregularities, some of which are very serious in nature, could not be determined as values could not b assessed in the cases of most of the articles for which only numerica or quantity accounts have been kept, and no value account was availab The value of the articles omitted to be properly accounted for may, however, be roughly estimated to exceed about Rs 10,000/- as stated i para 19 of the report

2 The failure to observe and enforce account rules on the part of the successive Municipal Executive Engineers and their Head Clerk and want of proper supervision over the work of the Store Keeper whi facilitated the commission of fraud in the accounting of the cement bags in the Municipal Stores, thereby involving a loss to the Munici Council to the extent of Rs 7,833/- as reported in this office lette No 479 C L A D dated 30th June 1948, were also responsible for the commission of the irregularities in the maintenance of the Stores Accounts

Accounts relating to the other articles also The irregularities were not due to any defect in the rules or in the system of accounting If the Municipal Engineer had taken suitable disciplinary action against the Store Keeper Sri S R Bombhore who is found responsible for the commission of the major portion of the irregularities as stated in para 1 of the report and removed him from the responsible post so long back as on 29th October 1945 when there was some proof of his dishonesty as detail in para 12 of the Special Report relating to the audit of Cement Accou forwarded with my letter of 30th June 1948 referred to above, much of loss sustained by the Municipality could have been avoided

3 The post audit of the transactions relating to the stores and cularly the accounting of issues from it could not be taken up for wan an adequate number of hands in the Audit Section attached to the Munic lity till recently when a special Accountant for the purpose was sanct by Government in their Order No L 1778-9 M1 10-48-8 dated 23rd August The irregularities could have been nipped in the bud, if the post audi could have been arranged from the beginning Action is however being t up separately for strengthening the audit staff with a view to prevent recurrence of the irregularities of the kind under advertance at least future and a letter has been addressed to the Municipal Commissioner i this office letter No 270 L A C II of 12th May 1949 on the subject in accordance with the direction of Government contained in Revenue Secre letter No L 2416-M1 10-48-13 dated 8th September 1948 addressed to the Municipal Commissioner

4 As stated in para 20 of the report the Tools, Plant and Stock amount to several lakhs of rupees and the number of transactions can be compar to those of any of the larger Public Works Divisions under Government existing system of Stores Accounts is defective as no value accounts a maintained and the receipts and issues of store articles do not enter cash accounts of the Municipality in the month in which the transactio actually take place but are exhibited in the accounts after several mo and even years The method of accounting of stores, especially in the Municipalities, requires to be remodelled on the lines obtaining in th Public Works Department The relevant rules in the Municipal Accounts Manual also require to be suitably amplified Now that action has been take

(94)

separately to reorganise the Accounts Section of the Office of the Municipal Executive Engineer so as to give him the assistance of a fully qualified Accountant with experience of Public Works Divisional Accounts, the remodelling of Stores Accounts on the lines of Public Works Department is not expected to present any special difficulty ~~The~~ A Store Keeper with experience of the Public Works system of accounting should also be required to be lent from the Public Works Department if necessary

Yours faithfully,

Comptroller

(47)

Appendix F G—1]

No 4

SUBJECT Audit of Stores Accounts of the Engineering Departm of the Bangalore city Municipality.

Section

File No

Serial No

Diary No of letter replied to

No L 3319 - W R Dt 16-9-1949

General and Revenue Secretariat

To The Municipal Commissioner Bangalore city (Through the proper channel)

( )

the 194

Sir

Date of issue

In continuation of my letter No L 1393 dated 16 on the above subject I am directed to state that the Comptroller has forwarded a c of his report embodying the several irregularities noticed during the audit and has requested that further proceedings thereon the superintending observations made by him are as follows

Signed by

List of enclosures

1st

Copied by

Examined by

WD 02703—GPB—17 000—28 4 48

1) Owing to the incomplete manner in which the accounts of the Stores are maintained exact amount of available Loss could not determined definitely

2) The defalcation specially under the cut account to the extent of Rs 7833/ possible owing to the failure to observe & enforce account Rules on the part of Successive Ex Issues of the Store keeper, & shows there was some proof of dishonesty, had been removed from this responsible post in October 1945, much of the sustained Could have been avoided

3) The post audit of the accounts of stores necessary and ~~this strengthening~~ the audit therefore Requires to be strengthened
4 ~~Unnecessary~~ to attend to this work

5) The Remodelling of the Stores account the times of the P W D unnecessary has to be undertaken

The period Covered in the special audit 7 years Commencing from 1 7 1940 and were sent to good effect every month Inconsistencies Rebates Even though

(41)

The Govt pointed out the necessity for sending replies to them on many a previous occasion, no reply is stated to have been received by the Comptroller so far with a fortnightly replies to the objection no useful purpose would be served by the Special audit conducted on this behalf of the money spent this

1) Copy of the Comptrollers letter (in original, to be returned with your reply) and of the audit report are therefore herewith sent for being placed before the Municipal Council and sending their opinion thereon

Immediate action is called for

(1) to realise the estimated loss of Rs 10000/
(2) to obtain the explanation of the Municipal Engineers concerned for the non observance of the accounts rules
(3) To strengthen the audit staff and (4) To remodel the stores accounts

I am to request you to take immediate action as indicated above and send up a detailed report on this behalf before the end of October 1949 also covering item 8 of the objections the enclosed report of the Comptroller

Yours faithfully

Secretary to Govt

(91)

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No L 3319 W R

General and Revenue Secretariat

Dated Bangalore 16-9 *1949*

FROM

The Secretary to the Government of
His Highness the Maharaja of Mysore
Bangalore

To

The Municipal Commissioner,
Bangalore City,
(Through the President)

SIR

SUB Audit of Stores Accounts of the Engineering Department of the Bangalore City Municipality

In continuation of this office letter No L 1393 dated 1st Augu 1949 on the above subject, I am directed to state that the Comptroller has forwarded a copy of his report embodying the several irregularitie noticed during the audit with his remarks thereon The important obse tions made by him are as follows -

1) Owing to the incomplete manner in which the accounts in the Stores are maintained, the exact amount of avoidable loss could not b determined definitely

2) The defalcation specially under the cement account to the extent of Rs 7,833/- was possible owing to the failure to observe and enforc account rules on the part of the successive Executive Engineers If the Store-keeper about whom there was some proof of dishonesty, had been removed from this responsible post in October 1945, much of the loss sustained could have been avoided

3) The post audit of the accounts of stores is necessary and the audit staff therefore require to be strengthened to attend to this work

4) The remodelling of the stores account on the lines of the Public Works Department has to be undertaken

The period covered in the special ~~staff~~ audit is 8 years commencing from 1st July 1940 and lists were sent to your office every month for furnishing replies Even though the Government pointed out the necessity for sending replies to them on many a previous occasion, no reply is stated to have been received by the Comptroller so far Without furnishing replies to the objections, no useful purpose would be served

by the special audit conducted in this behalf and the money spent thereon

A copy of the Comptroller's letter and of the audit report (in original, to be returned with your reply) are therefore herewith sent for being placed before the Municipal Council and sending their opinion thereon

Immediate action is called for (1) to realise the estimated loss of Rs 10,000/- (2) to obtain the explanation of the Municipal Engineefs concerned for the non-observance of the accounts rules (2) to strengther the audit staff and (4) to remodel the Stores accounts

I am to request you to take immediate action as indicated above and send up a detailed report in this behalf before the end of October 1949, also covering every item of the objection in the enclosed report of the Comptroller

Yours faithfully,

for General Secretary to Government

Section C M
File No 10-S 4
Serial No 3

Letter No ... of letter replied to ... dated ...

From

Proceedings of the Govt of Mysore

General and Revenue Secretariat
( )
the 193

Date of ...

Order no L. 1828-9
21-5-34

In exercise of the powers conferred by Sec 4th of the city of Bangalore Municipal Corporation Act 1949 Mysore Act no LXIX of 1949) the Govt of Mysore are pleased to authorise the Special Officer for Bangalore

W D 1615—PP 0-11 10

Audit and Anti-Corruption to
audit the Stores account of
the Engineering Station of
the Bangalore Corporation
Report to Govt

Bo and in the name of
Rajpramukh
for L S G Secy
12/5/56

The Spl Officer Enquiry Audit
and Anti-Corruption

Cooncor, C.C.B

(105)

1830/CM 10-54-4

E1

(Municipal Branch)
21-5-54

The
L S G & Planning Departments

To

The Special Officer,
Efficiency Audit & Anti Corruption,
B A N G A L O L E

Sir,

I am directed to state that the Stores account of the Bangalore City Municipality for the period 1940 to 1948 were audited by the Audit Department and a number of objections were sent to the Commissioner for replies Though more than four years have lapsed the Corporation has not taken action to dispose of the matter The irregularities detected in audit are also of a serious nature Without special efforts the matter cannot be brought to disposal as the Corporation has not shown any earnestness or seriousness Government have therefore authorised you to examine the matter and report under Section 44 of the Corporation Act (Copy enclosed) The Commissio Corporation of the City of Bangalore has been requested to afford y all neces ary facilities in this behalf

Yours faithfully,

21/5

(V Hanumanthappa)
for Secretary to Government,
L S G & Planning Departments

knr-2/18 5

11

(104)

Section C M
File No 10-54
Serial No 4

No L 1830/21-5-54
To E1

The Special Officer
Efficiency Audit & A C

Sir

I am directed to state that the Statement of the Blue Ridge Municipality for the period 1940-to 1948 were audited by the Audit Department and a number of objections were sent to the Commissioner for Report Though more than four years have

Diary No of letter replied to

Generel and Revenue Secretariat
( )
the 195

Date of issue

Signed by

List of enclosures

Copied by

Examined by

WD 01416—GPB—30 000—11-10 52

Lapsed the Corporation has not
taken action to dispose of
the matter the irregularities
detected in audit are also
of a serious nature Without
special efforts the matter cannot
be brought to disposal as the
Corporation has not shown any
earnestness or seriousness
that have therefore authorised
you to examine the matter
and Report under Sec 44 of
the Corpn Act (Copy enclosed)
The Commr CCB has been
Requested to afford you all
Necessary facilities in this
behalf

The Concerned file of this Staff
is herewith sent for Reference
and Return along with your report

Yrs
Sd/-
for Secy

Appendix F G—1]

SUBJECT ..... Audit of Stores Account of the Engineering Organisation of the erstwhile Bikaner State

III

15

Section C M
File No 10-S'4
Serial No 5

Diary No of letter replied to

No L/1831/21-32-54
To E1
The Comptroller, CCB
(Through his Deputy

General and Revenue Secretariat
( )
the *195*

Sir,

With Reference to
the Correspondence ending
on the ~~year~~ this office letter No L 3319
dated 16 9 1949 on
the subject I am directed
to state that as there has
been considerable delay in
disposing of this Question
matter, the Special Officer
for C A and A C has
been authorised to examine

Date of issue

List of enclosures

Copied by

Examined by

WD 01416—GPB—30 000—11-10 52

this matter and forward a
Report to Court (Copy ~~to~~ enclosed)
I am to request you kindly
to give them all possible facilities
you can during
their
BIS
Yours sincerely
for
12/5

Appendix F G—1]

SUBJECT Special Audit of Store Accounts of the Engineering Deptt of the Bangalore City Municipality for the period 1940 to 1948-

Immediate / Confl

Section

File No

Serial No

ry No of letter replied to

Do No CMS 5124 dt 3/7/49

To Dear Sir

I am directed to invite reference to the letter No L 3319 dt 16-9-49 from the Govt to Govt to the Municipal Comr, Bangalore city calling for a detailed report of action taken with regard to the proper maintenance of Store Account of the Engineering Deptt of the Bangalore city Municipality and the subsequent reminders in that behalf as mentioned in the margin and to request to report immediately to Govt

Generel and Revenue Secretariat

( )

the 195

Date of issue

Signed by

Do Reminder No L 1580 dt 8-2-50

Reminder No L 5468 dt 6-8-50

3 Do Reminder No L 17233 dt 23-3-51

It is therefore that the report should reach Govt before the end of Oct 49

List of enclosures

Copied by

Examined by

since
No action has been taken

In regards to the letter dated 16 Sept
by the Municipal Council and the Corpn
cited above, and, if no action
has been taken at all, the person or persons
responsible for bringing the
said communication at the
these years,

reply to this letter within
in a week would be much
appreciated

Yours
Sd/ 1/7
Asst Secy (Elections)
7/7/54

The Comr, Bangalore City Corpn (by name)

MGB
30 6 54

MB
29/6

C F 74]

[To be used only ...

Routine Notes 2994/Leg

(109)

G V K RAO, I A S,
Secretary to Government,
L & G and Planning Departments

MYSORE GOVERNMENT SECRETARIAT,
~~GENERAL AND REVENUE SECRETARIAT~~

Dated Bangalore 3 JULY 19 4

No Ch S. 5/24

CONFIDENTIAL/IMMEDIATE

Dear Sir,

Subject:- Special Audit of Store Accounts of the Engineering Department of th Bangalore City Municipality for the period 1940 to 1948

=====

I am desired to invite reference to the letter No L 3319 dated 16th September 1949 from the General Secretary to Government to the Municipal Commissioner, Bangalore City, calling for a detailed report of action taken with regard to the proper maintenance of Store Accounts of the Engineering Department of the Bangalore City Municipality ~~and in the~~ - with the direction that the report should reach the Government before the end of 1949 and to the subsequent reminders in that behalf as mentioned in the margin* and to requ st you to report immediately to Government the action since taken ~~hereto~~ on the letter dated 16th September 1949 cited above by the erstwhile Municipal Council and the Corporation and, if no action has been taken at all, the person or persons responsible for pigeon-holing the said communication all these years

O reminder No L 1580 ated 8th May 1953
minder No L 5468 ated 6th August 1953
O Reminder No L 17233 ated 23rd March 1954

A reply to this letter with in a week would be much appreciated

Yours sincerely

Sri K Henjerappa, B A , B L ,
Commissioner, Bangalore City
Corporation, BANGALORE

N B —Should routine notes be written on small slips the notes must be copied or slips pasted on this form

C F 74] **Routine Notes** 2994/wt

[To be used only for notes requisitions etc not intended for permanent record]

WD 0140 —GPB—35 000 copies—18 10 52

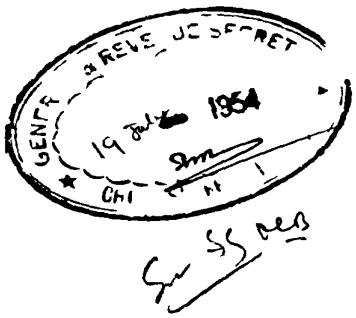
2658 Enl

The Enclosed file has been referred to the Chief Sect for Communicating the Disposal of Greece to the Hague as not furnishing the required report

The reference is in reply to this reference Hence the may kindly be referred to the Chief

12/7/54 SM 12/7 MS Chief Sect

191



Should routine notes be written on small slips be copied or slips pasted on this form

Routine Notes

[To be used only for notes requisitions etc not intended for permanent record

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(11°) 265-8

CORPORATION OF THE CITY OF BANGALORE

O A5-423/47-48

Encl 2 cmls

CORPORATION OFFICES
BANGALORE

Dated 7th July 1954

SECRETARIAT 1954 8 JUL 1954 BANGALORE

FROM

THE COMMISSIONER
CORPORATION OF THE CITY OF BANGALORE

To

The Secretary to Government of Mysore,
L S G and Planning Departments,
Bangalore

C M 10-54-9

SIR

Subject Special Audit of Stores Accounts of the Engineering Department of the Bangalore City Municipality

Ref Your D O No Ch S.5124 dated 3-7-1954

In enclosing herewith a copy of the Corporation Engineer's report on the above subject, I write to state that the Special Auditor who examined the Store accounts had estimated his probable value of the building and other materials found as not accounted properly to the extent of Rs.10,000 based on the several irregularities pointed out in the audit objections These objections could not be reconciled for want of necessary vouchers etc by any one of the existing incumbents The matter was placed before the Standing Committee (Accounts) on 24-12-1952 and they recommended to write off the accounts, a sum of Rs.2632/- due by Sri S R Bhombore, Ex-Store Keeper, Bangalore City Municipality towards loss of cement bags and that in view of the Corporation Engineer's report that no details are available and the further loss cannot be accounted properly and the responsibility for the building materials cannot be fixed, the matter may be dropped This was approved by the Corporation in their resolution No 40 dated 25-5-1953 (copy enclosed) and by the Government in their order No L 2392-94/C M 100-53-2 dated 21-5-1953 The Stores accounts are now kept correctly and periodicaly checked by the Corporation Engineer and the Assistant Engineer in-charge or the Stores ~~are being done~~ without giving room for any irregularity The matter may

therefore be treated as closed in view of the above ~~and~~ s resolution of the Corporation and order of the Government

Forwarded with compliments

Seetha Ram

(H S Seetharam,)
MAYOR

Yours faithfully,

Henjerappa

(K Henjerappa,) B/
COMMISSIONER

TNL

(112)

RESOLUTION PASSED AT THE CORPORATION MEETING HELD ON 25TH MARCH 1 9 5 3

40 Recommendation of the Standing Committee (Accounts) dated 24th December 1952, that the sum of Rs.2,632/- due by Sri S R Bhombore, Ex-Store Keeper of the Bangalore City Municipality towards the loss of cement bags, be written off in view of the Engineer's report that no details are available and that further loss cannot be accounted properly and that the responsibility for the missing building materials cannot be fixed and that the matter be dropped

Sri A. Chengalroya Naidu moved the following resolution -

"Resolved that the recommendation of the Standing Committee (Accounts) dated 24th December 1952 that the sum of Rs.2,632/- due by Sri S R Bhombore, Ex-Store Keeper of the Bangalore City Municipality towards the loss of cement bags, be written off in view of the Engineer's report that no details are available, and that furthe loss cannot be accounted properly and that the responsibility for the missing building materials cannot be fixed and that the matter be dropped, be approved "

Sri C. Rajagopalachar Seconded the resolution and it was passe

(Sd) P HANUMANTHAIAH,
MAYOR

" C O P Y "

N S [illegible]
FOR COMMISSIONER

SVR/-

therefore be treated as closed in view of the above resolution of the Commission.

(115)

Copy of Engineer's report dated 6th July 1954 from the Engineer, Corporation of Bangalore

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Sub Special Audit of Store Accounts of the Municipal Stores of the Engineering Department in the Bang alore City Municipality in connection with the loss of cement bags to the extent of Rs.7220 and also loss or old building materials to the extent of Rs.10,000/- by the then Store Keeper Sri S R Bhmbhore

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The Commissioner issued a Memo to the Superintendent of the Audit Section vide his memo No A5 C 429/47 dated 24-2-48 to arrange for immediate audit of the stocks and account books of the Municipal Stores of the Engineering Department in consultation with the Municipal Executive Engineer The Audit of Stores was conducted by Sri K Rajagopala Iyengar, Superintendent or the Audit Section assisted by Sri H V Raghavendra Rao

The Auditor made a special report (vide flag 'A') to the Commissioner As per audit report the total number of cement bags that were lost was 1958½ bags and the total loss sustained by the Municipality was about Rs.7120/-, as per reply sent to Government vide letter No A 5 C 429/47 dated 19-5-1948 Out of this, a sum of Rs.5200/- was recovered and credited to the Municipal funds

The then Executive Engineer made a report also on 12-5-1948 vide his letter No E 3 Pr 862/47-48 dated 12-5-1948, that it is ascertained that the Store Keeper has since submitted his explanation either direct to the Commissioner or personally through Sri S Biligiri Rao and reports may be called for from the two previous Engineers - Sri R Madhavan and Sri S Biligiri Rao

The Commissioner ordered to place Sri S R Bhombore under suspension from 1-7-1948 vide Commissioner's memo No A5 C 429/48 dated 1-7-48

The Commissioner lodged a complaint with the Police Inspector, Ulsoor Gate Police to take necessary action and to deal with, according to law on 2-7-1948 vide page 71 A reply was also sent to Government on 3-7-48 stating that Sri S R Bhonbore was solely responsible for the loss of 1952½ bags of cement and a complaint for criminal breach of trust and misappropriation of Municipal property has now been lodged against him etc , vide P 83

Sri Bhombore submitted his explanation on 2-7-48 and the same was sent to the Commissioner on 5-7-1948 vide P 94 The Audit report with his explanation was placed before the Council for information on 19-7-1948 vide P 95 The Store Keeper, Sri S R Bhombore submitted a Memorandum to the Minister for City Municipality and Muzrai in Mysore The same was forwarded to the Commissioner by the Government in their letter No L 990 dated 30-7-48 The Commissioner placed this before the Council on 2-12-48 who resolved that as the subject is before the Court, the opinion of the Municipal Council is not warranted - p 007

The Council in their meeting held on 6-12-49 resolved that a recommendation be made to the Government to withdraw the prosecution in view of the special circumstances pleaded in the petition and the long period of service rendered by the official P 126 and the resolution was sent to the Govt The Govt ordered to withdraw the case vide letter No H 1666/Pol 40-50-2 dated 15-5-1950 vide P 134, and the case was withdrawn All the objections raised by different auditors were referred to Sri S R Bhombore to answer But he did not furnish any answer in spite of reminders issued The Corporation Engineer made a final report to the Commissioner on this that he, Sri Bhombore should answer and no one is able to answer etc

p t o

(11L)

The Corporation in their resolution No 40 dated 25-3-53 resolved that the recommendation of the Standing Committee (Accou dated 24-12-1952, that the sum of Rs 2632/- due by Sri S R Bhombore towards the loss of cement bags be written off in view of the Engineer's report that no details are available and that further loss cannot be accounted properly and that the responsibi for the missing building materials cannot be fixed and that the matter be dropped The same was approved by the Government in their order No L 2392-94/C M 100-53-2 dated 21-5-1953 The complete history of the cases and the action taken from the beginning to the end is available in the files which are in the Commissioner's office and they are put up herewith for favou or reference and needful action

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(45)

Special Audit of the Store Accounts of the Engg
the Bangalore City Municipality from 1940

Section C M
File No 180-S 54
Serial No 10

No A 8472

:tter replied to

To

and Revenue Secretariat

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19

The Comr. Bangalore City Corpn.

Sir,

Subject as noted above

Ref your letter no A 5-429/49-50 7 7 54

13-10-'54

With reference to the letter cited above I am directed to observe that it is surprising that in a well organised office like that of the Bangalore City Corpn detailed accounts of the Stores for the period in question are not available and the non-availability of the same has led to the writing off the accounts a loss to the extent of Rs 2632/- I am however to convey the approval of Govt to drop the matter in view of the fact that the accounts are being maintained and checked regularly at present

yf

Yours faithfully

Secy to Govt

Rec 15 9 54

GOVERNMENT OF MYSORE (116)

No L 8472/CM 10-54-10

Mysore Government Secretariat
(Municipal Branch)
Dated Bangalore 13-10-19

FROM

The *Secretary to the Government of Mysore*
L S G & Planning Departments

To

The Commissioner,
Corporation of the City of Bangalore,
(thro' the Mayor)

Sir,

Subject Special Audit of the Store Accounts of the Engineering Section of the Bangalore City Municipality from 1940 to 1948

Reference Your letter No A5 420/47-48 dated 7-7-54

With reference to the letter cited above, I am directed to observe that it is surprising that in a well organised office like that of the Bangalore City Corporation detailed accounts of the stores for the period in question are not available and the non-availability of the same has led to the writing off the accounts a loss to the extent of Rs 2,632/- I am, however, to convey the approval of Government to drop this matter in view of the fact that the accounts are being maintained and checked regularly at present

Yours faithfully,

(V Hanumanthappa)
for Secretary to Government,
L S G & Planning Departments

knr-3/c X

Copy to the Chief Secretariat